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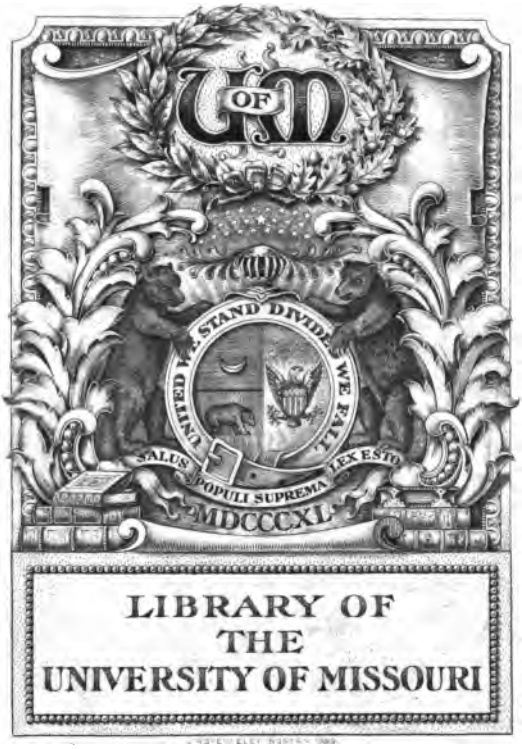

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PUBLIC DOCUMENT. No. 5.

REPORT

OF THE

TREASURER AND RECEIVER-GENERAL

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1886.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1887.

Commonwealth of Massachusetts.

TREASURY DEPARTMENT, BOSTON,
Jan. 27, 1887.

Hon. CHARLES J. NOYES, *Speaker of the House of Representatives.*

SIR: — I have the honor to transmit herewith to the Legislature the Annual Report of this department for the year ending Dec. 31, 1886.

Respectfully,

A. W. BEARD,
Treasurer.

Received 4-24-27 MLP

OCT 11 1901 Pub.

192592

Commonwealth of Massachusetts.

To the Honorable Senate and House of Representatives.

The Annual Report of this department for the

DR. TREASURER AND RECEIVER-GENERAL *in acc't*

To Revenue, cash on hand Jan. 1, 1886,	$1,394,142 98	
Funds, cash on hand Jan. 1, 1886, .	2,591,939 71	$3,986,082 69
Securities in Sinking and Trust Funds Jan. 1, 1886, . . .	$19,327,387 05	
Securities in Trust Deposits Jan. 1, 1886, ...	1,426,000 00	20,753,387 05
Receipts from Revenue in 1886, .	$8,748,652 83	
Receipts from Sinking and Trust Funds in 1886, ...	3,982,897 08	
Receipts from Trust Deposits in 1886, ...	333,807 09	
Securities purchased for Sinking and Trust Funds in 1886, . .	4,634,985 00	
Securities purchased for Trust Deposits in 1886, ...	287,949 40	17,988,291 40
		$42,727,761 14

Treasury Department, Boston, Jan. 27, 1887.

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year ending Dec. 31, 1886, is as follows: —

with the COMMONWEALTH OF MASSACHUSETTS. CR.

By Payments on account of Revenue in 1886, ...	$9,317,609 50	
Payments on account of Funds in 1886, ...	5,198,079 83	
Payments on account of Trust Deposits in 1886, ...	330,167 55	$14,845,856 88
Securities paid in 1886 in Funds, .	$2,568,825 00	
Securities paid in 1886 in Trust Deposits, ...	246,625 00	2,815,450 00
Revenue, cash on hand Dec. 31, 1886, ...	$825,186 31	
Funds, cash on hand Dec. 31, 1886, .	1,380,396 50	2,205,582 81
Securities in Funds Dec. 31, 1886, .	$21,393,547 05	
Securities in Trust Deposits Dec. 31, 1886, ...	1,467,324 40	22,860,871 45
		$42,727,761 14

DR. TREASURER AND RECEIVER-GENERAL

To cash on hand Jan. 1, 1886, . .	. . .	$1,394,142 98
Revenue Receiptsin 1886 as follows: —		
To State Tax, ...	$1,499,805 00	
Corporation Tax, ...	2,227,579 50	
National Bank Tax, ...	1,536,894 07	
Savings Bank Tax, ...	861,373 75	
Unclaimed dividends from Insolvent Savings Banks, ...	86 81	
Co-operative Bank Tax, ...	109 67	
Insurance Premium Tax, . . .	170,304 84	
Excise Tax on Life Insurance Companies, ...	101,334 17	
Life Insurance Tax, Valuation of Policies, ...	11,845 21	
Mass. Hospital Life Insurance Company Tax, ...	42,849 48	
Insurance Licenses, ...	22,923 25	
Special License Insurance Tax, .	743 61	
Coal and Mining Tax, ...	4,777 33	
Gas Light Company Tax, . . .	3,783 92	
Gas Commissioners' Tax, . . .	10,122 14	
Foreign Railroad Tax, ...	22,919 50	
Railroad Company Tax, ...	20,173 25	
Railroad Reports, ...	1,780 00	
Liquor Licenses, ...	303,798 48	
Confiscated Liquors, ...	2,760 18	
Interest on Bank Deposits, . . .	40,614 64	
Interest on sundry taxes, . . .	1,023 16	
Income from Troy & Greenfield Railroad and Hoosac Tunnel, .	383,765 56	
Income from State Prison, . . .	37,309 35	
Income from Massachusetts Reformatory, ...	27,388 90	
Income from Reformatory Prison for Women, ...	12,138 62	
Income from State Almshouse, .	1,457 11	
Income from State Primary School,	59 20	
Income from State Workhouse, .	2,601 24	
Income from Lyman School for Boys,	1,242 17	
Income from Industrial School for Girls, ...	198 38	
Amounts carried forward, . . .	$7,353,762 49	$1,394,142 98

in account with REVENUE. CR.

By Revenue payments, as follows: —		
Legislative Department, . . .	$294,015 17	
Executive Department, . . .	21,272 66	
Secretary's Department, . . .	23,298 81	
Treasurer's Department, . . .	18,576 74	
Tax Commissioner's Department, .	22,944 86	
Attorney-General's Department, .	8,071 64	
Auditor's Department, . . .	10,371 53	
State House Expenses, . . .	51,783 89	
Commonwealth Building, . .	4,966 52	
State Printing, ...	83,169 44	
House No. 13 Beacon Street, . .	7,743 37	
Judiciary, ...	199,312 99	
Commissioners on Savings Banks, .	9,626 73	
Insurance Department, . . .	19,422 12	
Harbor and Land Commissioners, .	9,409 32	
Fish Commissioners, . . .	5,553 16	
Railroad Commissioners, . . .	20,190 34	
Prison Commissioners, . . .	5,295 82	
State Aid Commissioners, . .	7,103 94	
Cattle Commissioners, . . .	3,778 57	
Assayer and Inspector of Liquors, .	794 44	
Inspectors of Gas Meters, . .	3,850 72	
Bureau of Labor, ...	13,381 10	
Drainage Commission, . . .	9,886 43	
Survey and Map of Massachusetts, .	19,203 91	
Civil Service Commission, . .	9,989 82	
Gas Commissioners, ...	10,935 02	
Board of Registration in Pharmacy,	1,705 94	
Agricultural Department, . .	56,086 41	
Educational Expenses, . . .	87,918 14	
State Library, ...	8,546 60	
Charitable Department, . . .	512,017 44	
Military Department, . . .	194,498 21	
Expenses resulting from the War, .	397,699 20	
Reformatory and Correctional Departments, ...	461,770 89	
Public Buildings, ...	376,339 00	
Troy & Greenfield Railroad and Hoosac Tunnel, Income, . .	379,448 69	
Troy & Greenfield Railroad and Hoosac Tunnel, Revenue, . .	3,543 00	
Amount carried forward, . .	$3,373,552 58	

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$7,353,762 49	$1,394,142 98
To Income from Board of Lunacy and Charity, ...	61,050 19	
Fees from Board of Registration in Pharmacy, ...	1,297 50	
Fees from Foreign Corporations, .	1,770 00	
Fees from Commissioner of Corporations, ...	227 00	
Fees from Courts of Insolvency, .	12,769 25	
Fees from Clerk of Supreme Judicial Court, ...	383 10	
Fees from Reporter of Decisions, .	23 10	
Fees from District Police, . .	65 60	
Fees for Commissions issued, . .	7,060 00	
Fees from Attorney-General, . .	520 00	
Fees from Secretary of State, . .	724 80	
Fees from Corporations, . . .	10,303 60	
Fees from Surveyor-General of Lumber, ...	2 66	
Hawkers and Pedlers' Licenses, .	18,029 00	
License Transfers, ...	92 00	
Sale of Indices, ...	2 50	
Sale of Special Laws, . . .	2 50	
Sale of Provincial Laws, . . .	24 00	
Sale of Valuation Books, . . .	3 58	
Sale of Registers of Voters, . .	21 85	
Sale of Worcester Lunatic Hospital Lands, ...	7,500 00	
Escheated Estates, ...	4,035 39	
Premium on Exchange, . . .	3,145 70	
Rent of Great Ponds, . . .	21 00	
Cases of Settlement and Bastardy, .	400 00	
Repairs, Improvements and Furniture, ...	246 09	
Executive Contingent, . . .	9 89	
Temporary Loans, ...	1,250,000 00	
Senate Compensation, . . .	100 00	
House Compensation, . . .	300 00	
Unsettled War Claims, . . .	9,673 03	
Quartermaster's Supplies, . .	1,701 60	
Support of Outside Foundlings, .	129 82	
Commissioners on Drainage, . .	255 59	
Bounty Loan of 1883, . . .	1,000 00	
Coast Defence Loan of 1883, . .	2,000 00	
		$8,748,652 83
		$10,142,795 81
To cash on hand Jan. 1, 1887, for "Revenue," expenses of government, ...	. . .	$825,186 31

in account with REVENUE. CR.

Amount brought forward, . .	$3,373,552 58	
By Corporation Tax, ...	2,111,278 80	
National Bank Tax, ...	453,173 07	
Temporary Loans, ...	1,250,000 00	
Foreign Ships, ...	42,226 85	
Construction of Roads in Mashpee, .	300 00	
Decennial Census, ...	77,392 20	
Gratuities, ...	61,017 30	
Sheriffs, ...	18 00	
Unclaimed Dividends of Insolvent Savings Banks, ...	938 52	
Massachusetts Soldiers' Home, .	20,000 00	
Monuments on Gettysburg Battlefield, ...	2,948 35	
Prison and Hospital Loan Sinking Fund, ...	60,000 00	
Commonwealth's Flats Improvement Fund, ...	75,000 00	
Unsettled War Claims, ...	14,142 51	
Ballot Boxes for Cities and Towns, .	300 00	
Weights, Measures, etc., ...	665 00	
Adulteration of Food and Drugs, .	9,179 81	
Sale of Worcester Lunatic Hospital Lands, ...	7,500 00	
Board of Arbitration, ...	1,242 82	
Board of Health, ...	1,266 10	
Improvements in State Library, .	629 60	
Protection of Commonwealth's interest in N. Y. & N. E. R. R. bonds,	26 95	
Purchase of Equity in Troy & Greenfield R. R. Co., ...	1,824 66	
Escheated Estates, ...	2,750 39	
Annual Insurance Tax, ...	7 80	
Premium on Exchange, ...	2,156 20	
Sterling Interest, ...	109,928 78	
Boundary Lines between New Hampshire and Massachusetts, .	2,838 91	
Bennington Battle Monument Association, ...	10,000 00	
Portraits of ex-Speakers U. S. House of Representatives, ...	400 00	
Entertainment of President of United States, ...	4,933 81	
Coast Defence Loan of 1883, . .	2,000 00	
Bounty Loan of 1883, ...	1,000 00	
Interest on Debt, ...	1,616,970 49	
		$9,317,609 50
Cash on hand Dec. 31, 1886, . .	. . .	825,186 31
		$10,142,795 81

DR. TREASURER AND RECEIVER-GENERAL *in*

To cash on hand Jan. 1, 1886, . .	. . .	$2,591,939 71
Fund Receipts, as follows: —		
To Boston, Hartford & Erie R. R. Loan Sinking Fund, ...	$455,539 78	
Bounty Loan Sinking Fund, . .	570,964 69	
Commissioners of Public Lands Fund, ...	35,254 38	
Prison and Hospital Loan Sinking Fund, ...	173,104 47	
Troy & Greenfield R. R. Loan Sinking Fund, ...	1,731,736 05	
War Loan Sinking Fund, . .	83,000 00	
Harbor Compensation Fund, . .	38,656 87	
Income Harbor Compensation Fund,	8,759 41	
Massachusetts School Fund, . .	248,070 07	
Income Massachusetts School Fund,	137,318 06	
Income Rogers Book Fund, . .	60 00	
Technical Education Fund, Commonwealth Grant, ...	136,450 00	
Income Technical Education Fund, Commonwealth Grant, . . .	4,611 17	
Income Technical Education Fund, United States Grant, . . .	10,950 00	
Todd Normal School Fund, . .	2,000 00	
Income Todd Normal School Fund,	548 97	
Commonwealth's Flats Improvement Fund, ...	80,544 16	
Bennington Monument Fund, . .	15,075 00	
Sales of Back Bay Lands, . .	48,566 00	
Notes for Back Bay Lands, . .	87,498 50	
Interest on Back Bay Land Notes, .	4,959 91	
Bay State Beneficiary Association Trust Deposit, ...	4,000 00	
Income of Bay State Beneficiary Association Trust Deposit, . .	980 00	
Berkshire Health and Accident Association Trust Deposit, . . .	1,000 00	
Income Berkshire Health and Accident Association Trust Deposit, .	36 25	
Income Berkshire Life Insurance Company Trust Deposit, . .	2,400 00	
British & Foreign Marine Insurance Company Trust Deposit, . .	102,404 05	
Income British & Foreign Marine Insurance Company Trust Deposit, ...	5,637 67	
Income Cape Cod Canal Company Trust Deposit, ...	4,500 00	
Eastern Associates Trust Deposit, .	1,000 00	
Amounts carried forward, . .	$3,995,625 46	$2,591,939 71

account with FUNDS AND TRUST DEPOSITS. CR.

By Fund payments as follows: —		
Boston, Hartford & Erie R. R. Loan Sinking Fund, ...	$453,257 34	
Bounty Loan Sinking Fund, . .	722,642 41	
Coast Defence Loan Sinking Fund, .	2,000 00	
Commissioners of Public Lands Fund, ...	58,605 66	
Prison and Hospital Loan Sinking Fund, ...	214,524 08	
Troy & Greenfield R. R. Loan Sinking Fund, ...	2,629,107 70	
War Loan Sinking Fund, . . .	89,466 00	
Income Harbor Compensation Fund,	12,068 75	
Massachusetts School Fund, . .	450,216 64	
Income Massachusetts School Fund,	141,590 26	
Technical Education Fund, Commonwealth Grant, ...	133,000 00	
Income Technical Education Fund, Commonwealth Grant, . . .	4,847 04	
Income Technical Education Fund, United States Grant, . . .	10,950 00	
Income Todd Normal School Fund,	543 89	
Income Rogers Book Fund, . .	120 00	
Commonwealth's Flats Improvement Fund, ...	131,590 65	
Sales of Back Bay Lands, . .	48,566 00	
Back Bay Land Notes, . . .	87,498 50	
Interest on Back Bay Land Notes, .	4,959 91	
Bay State Beneficiary Association Trust Deposit, ...	4,000 00	
Income Bay State Beneficiary Association Trust Deposit, . . .	1,150 00	
Berkshire Health & Accident Association Trust Deposit, . . .	1,000 00	
Income Berkshire Life Insurance Company Trust Deposit, . .	2,400 00	
British & Foreign Marine Insurance Company Trust Deposit, . .	102,404 05	
Income British & Foreign Marine Insurance Company Trust Deposit,	5,637 67	
Income Cape Cod Ship Canal Company Trust Deposit, ...	4,500 00	
Income John Hancock Mutual Life Insurance Company Trust Deposit,	2,500 00	
La Metropole Compagnie d'Assurance Generales Trust Deposit, .	2,000 00	
Massachusetts Benefit Association Trust Deposit, ...	68,400 00	
Income Massachusetts Benefit Association Trust Deposit, . . .	2,192 02	
Amounts carried forward, . .	$5,391,738 57	

DR. TREASURER AND RECEIVER-GENERAL *in*

Amounts brought forward, . .	$3,995,625 46	$2,591,939 71
Income Eastern Associates Trust Deposits, ...	60 00	
Equitable Mutual Relief Society Trust Deposit, ...	100 00	
Income Equitable Mutual Relief Society Trust Deposit, . . .	97 50	
Income Fraternal Aid Association Trust Deposit, ...	58 48	
Income Home Mutual Aid Association Trust Deposit, . . .	262 50	
Income Home Relief Association Trust Deposit, ...	22 48	
Income John Hancock Mutual Life Insurance Company Trust Deposit, ...	2,500 00	
La Metropole Compagnie d'Assurance Generales Trust Deposit, .	2,000 00	
Massachusetts Benefit Association Trust Deposit, ...	68,400 00	
Income Massachusetts Benefit Association Trust Deposit, . . .	2,962 52	
Income Massachusetts Mutual Accident Association Trust Deposit, .	55 00	
Income Massachusetts Mutual Aid Society Trust Deposit, . . .	120 00	
Income Massachusetts Mutual Life Insurance Company Trust Deposit, ...	2,250 00	
Massachusetts Relief Association Trust Deposit, ...	500 00	
Income Massachusetts Relief Association Trust Deposit, . . .	18 72	
Massachusetts Standard Benefit Company Trust Deposit, . .	200 00	
Income Massachusetts Standard Benefit Company Trust Deposit, .	7 48	
Income Mercantile Mutual Accident Association Trust Deposit, . .	250 00	
Milford Mutual Relief Association Trust Deposit, ...	500 00	
Income Milford Mutual Relief Association Trust Deposit, . . .	3 75	
New England Mutual Accident Association Trust Deposit, . .	3,500 00	
Income New England Mutual Accident Association Trust Deposit, .	255 00	
New England Mutual Aid Society Trust Deposit, ...	500 00	
Income New England Mutual Aid Society Trust Deposit, . . .	550 00	
Income New England Mutual Life Insurance Company Trust Deposit,	2,467 50	
Amounts carried forward, . .	$4,083,266 39	$2,591,939 71

account with FUNDS AND TRUST DEPOSITS. CR.

Amounts brought forward, . .	$5,391,738 57	
Income Massachusetts Mutual Life Insurance Company Trust Deposit,	2,250 00	
Massachusetts Relief Association Trust Deposit, ...	500 00	
Income Massachusetts Relief Association Trust Deposit, . . .	13 10	
Massachusetts Standard Benefit Association Trust Deposit, . .	200 00	
New England Mutual Accident Association Trust Deposit, . .	3,500 00	
Income New England Mutual Accident Association Trust Deposit, .	255 00	
New England Mutual Aid Society Trust Deposit, ...	500 00	
Income New England Mutual Aid Society Trust Deposit, . . .	550 00	
Income New England Mutual Life Insurance Company Trust Deposit,	2,467 50	
New England Relief Association Trust Deposit, ...	11,000 00	
Income New England Relief Association Trust Deposit, . . .	1,150 00	
Income State Mutual Life Assurance Company Trust Deposit, . .	1,300 00	
Income Thames & Mersey Marine Insurance Company Trust Deposit,	2,000 00	
Union Marine Insurance Company Trust Deposit, ...	100,445 35	
Income Union Marine Insurance Company Trust Deposit, . .	2,290 86	
United States Benefit Association Trust Deposit, ...	5,400 00	
Income United States Benefit Association Trust Deposit, . . .	162 00	
Commercial Fertilizers Fund, . .	2,525 00	
		$5,528,247 38
Amounts carried forward, . .	. . .	$5,528,247 38

DR. TREASURER AND RECEIVER-GENERAL *in*

Amounts brought forward, . .	$4,083,266 39	$2,591,939 71
New England Relief Association Trust Deposit, ...	11,000 00	
Income New England Relief Association Trust Deposit, . . .	1,410 00	
Income People's Accident Association Trust Deposit, . . .	22 48	
Income Springfield Life Assurance Association Trust Deposit, . .	30 00	
Income State Mutual Life Insurance Company Trust Deposit, . .	1,300 00	
Income Thames & Mersey Marine Insurance Company Trust Deposit, ...	2,000 00	
Union Marine Insurance Company Trust Deposit, ...	100,445 35	
Income Union Marine Insurance Company Trust Deposit, . .	2,290 86	
Income Union Mutual Benefit Association Trust Deposit, . . .	87 50	
United States Benefit Association Trust Deposit, ...	5,400 00	
Income United States Benefit Association Trust Deposit, . . .	162 00	
Income United States Mutual Accident Relief Company Trust Deposit, ...	60 00	
Commercial Fertilizers, . . .	2,575 00	
Baring Brothers & Co., ...	106,654 59	
		4,316,704 17
		$6,908,643 88
To cash on hand Jan. 1, 1887, belonging to Funds and Trust Deposits, . .	. . .	$1,380,396 50

account with FUNDS AND TRUST DEPOSITS. CR.

Amounts brought forward, . .	. . .	$5,528,247 38
Cash on hand Dec. 31, 1886, . . .	. . .	1,380,396 50
		$6,908,643 88

Cash Balances Dec. 31, 1886.

The cash in the Treasury Dec. 31, 1886, is distributed as follows, viz.: —		
Revenue, ... ,	. . . .	$825,186 31
Sinking Funds.		
Boston, Hartford & Erie R. R. Loan Sinking Fund, ...	$68,565 56	
Bounty Loan Sinking Fund, . . .	158,871 89	
Coast Defence Loan Sinking Fund, .	6,000 00	
Commissioners of Public Lands Fund, .	17,190 66	
Prison and Hospital Loan Sinking Fund,	37,870 85	
Troy & Greenfield R. R. Loan Sinking Fund, ...	342,851 91	
War Loan Sinking Fund, . . .	70,564 70	
		701,915 57
Trust Funds.		
Harbor Compensation Fund, . . .	$42,217 11	
Income of Harbor Compensation Fund,	36,283 97	
Massachusetts School Fund, . . .	12,194 00	
Income of Massachusetts School Fund,	68,625 33	
Income of Rogers Book Fund, . .	30 00	
Technical Education Fund, Commonwealth Grant, ...	66,275 35	
Income of Technical Education Fund, Commonwealth Grant, . . .	1,088 51	
Todd Normal School Fund, . . .	2,100 00	
Income of Todd Normal School Fund,	5 25	
		228,819 52
Other Funds.		
Bennington Monument Fund, . .	$15,075 00	
Cape Cod Canal Commissioners' Fund,	2,249 91	
Commonwealth's Flats Improvement Fund, ...	38,998 81	
		56,323 72
Trust Deposits.		
Income of Berkshire Health & Accident Association Trust Deposit, . .	$36 25	
Eastern Associates Trust Deposit, .	1,000 00	
Income of Eastern Associates Trust Deposit, ...	60 00	
Equitable Mutual Relief Society Trust Deposit, ...	100 00	
Income of Equitable Mutual Relief Society Trust Deposit, ...	97 50	
Income of Fraternal Aid Association Trust Deposit, ...	58 48	
Amounts carried forward, . .	$1,352 23	$1,812,245 12

CASH BALANCES — Concluded.

Amounts brought forward, . .	$1,352 23	$1,812,245 12
Income of Home Mutual Aid Association Trust Deposit, ...	262 50	
Income of Home Relief Association Trust Deposit, ...	22 48	
Income of Massachusetts Benefit Association Trust Deposit, . . .	963 00	
Income of Massachusetts Mutual Accident Association Trust Deposit, . .	55 00	
Income of Massachusetts Mutual Aid Society Trust Deposit, . . .	120 00	
Income of Massachusetts Relief Association Trust Deposit, . . .	5 62	
Income of Massachusetts Standard Benefit Company Trust Deposit, .	7 48	
Income of Mercantile Mutual Accident Association Trust Deposit, . . .	250 00	
Milford Mutual Relief Association Trust Deposit, ...	500 00	
Income of Milford Mutual Relief Association Trust Deposit, . . .	3 75	
Income of New England Relief Association Trust Deposit, . . .	260 00	
Income of Peoples' Accident Association Trust Deposit, ...	22 48	
Income of Springfield Life Assurance Association Trust Deposit, . . .	30 00	
Income of Union Mutual Benefit Association Trust Deposit, . . .	131 25	
Income of United States Mutual Accident Relief Company Trust Deposit, .	60 00	
		4,045 79
Miscellaneous.		
Baring Brothers & Co., ...	$389,241 90	
Commercial Fertilizers Fund, . .	50 00	
		389,291 90
Total cash Dec. 31, 1886, . .	. . .	$2,205,582 81

The Public Debt.

Amount funded debt Dec. 31, 1885,	$31,432,680 90
Amount funded debt Dec. 31, 1886,	31,429,680 90
Decrease,	$3,000 00

The balance due and unpaid is of Coast Defence Loan of 1883,	$6,000 00

The above amount has not been presented for payment. Interest ceased on the same on the first day of July, 1883.

The following tables exhibit the public debt, — arranged in the first table to show year and place of payment, and in the second, the purpose of loan, its character (whether £ or $), and date of payment.

Public Debt of Massachusetts, December 31, 1886.

NAME OF LOAN.	Where payable.	1883.	1888.	1889.	1890.	1891.	1893.	1894.
Boston, Hartford and Erie R.R., .	-	-	-	-	-	-	-	-
Bounty Fund (balance unpaid),* .	Treasury, .	-	-	-	-	-	-	$4,379,500 00
Bounty Fund, ...	London, .	-	-	-	-	-	-	4,022,648 90
Coast Defence (balance unpaid),* .	Treasury, .	$6,000 00	-	-	-	-	-	-
Danvers Lunatic Hospital, . .	Treasury, .	-	-	-	-	-	-	900,000 00
Harbor Improvement, . . .	Treasury, .	-	-	-	-	-	-	-
Southern Vermont Railroad, . .	Treasury, .	-	-	-	$200,000 00	-	-	-
State Prisons Loan, ...	London, .	-	-	-	-	-	-	-
Troy and Greenfield Railroad, .	Treasury, .	-	-	-	-	$216,500 00	$1,150,000 00	300,000 00
Troy and Greenfield Railroad, .	London, .	-	$3,078,061 25	$2,153,912 90	305,129 55	3,618,242 75	-	-
War Fund, ...	London, .	-	-	1,005,418 90	-	-	-	-
Worcester Lunatic Hospital, . .	Treasury, .	-	-	-	-	-	-	-
Totals, ...	. . .	$6,000 00	$3,078,061 25	$3,159,331 80	$505,129 55	$3,834,742 75	$1,150,000 00	$9,602,148 90

* Due July 1, 1883, but not presented for payment.

Public Debt of Massachusetts, December 31, 1886 — Continued.

NAME OF LOAN.	Where Payable.	1895.	1896.	1897.	1900.	Totals.
Boston, Hartford and Erie Railroad,	London,	–	–	–	$3,618,729 40	$3,618,729 40
Bounty Fund,	Treasury,	–	–	–	–	4,379,500 00
Bounty Fund,	London,	–	–	–	–	4,022,648 90
Coast Defence,	Treasury,	–	–	–	–	6,000 00
Danvers Lunatic Hospital,	Treasury,	–	$450,000 00	$150,000 00	–	1,500,000 00
Harbor Improvement,	Treasury,	–	300,000 00	–	–	300,000 00
Southern Vermont Railroad,	Treasury,	–	–	–	–	200,000 00
State Prisons,	London,	$1,299,355 50	–	–	–	1,299,355 50
Troy and Greenfield Railroad,	Treasury,	1,300,000 00	–	370,000 00	–	3,336,500 00
Troy and Greenfield Railroad,	London,	1,506,181 75	–	–	–	10,661,528 20
War Fund,	London,	–	–	–	–	1,005,418 90
Worcester Lunatic Hospital,	Treasury,	750,000 00	350,000 00	–	–	1,100,000 00
Totals,	. . .	$4,855,537 25	$1,100,000 00	$520,000 00	$3,618,729 40	$31,429,680 90

Public Debt of Massachusetts Dec. 31, 1886. — Concluded.

Boston, Hartford and Erie R. R. Loan.		
Due Jan. 1, 1900 (£743,600), . . .	. . .	$3,618,729 40
Bounty Fund Loan.		
Due May 1, 1894, ...	$4,379,500 00	
	$4,379,500 00	
Due May 1, 1894 (£826,600), . . .	4,022,648 90	
		8,402,148 90
Coast Defence Loan.		
Due July 1, 1883 (Balance unpaid), .	. . .	6,000 00
Danvers Lunatic Hospital Loan.		
Due Jan. 1, 1894, ...	$650,000 00	
Due July 1, 1894, ...	250,000 00	
Due Sept. 1, 1896, ...	450,000 00	
Due Sept. 1, 1897, ...	150,000 00	
		1,500,000 00
Harbor Improvement Loan.		
Due Sept. 1, 1896, ...	. . .	300,000 00
State Prisons Loan.		
Due Jan. 7, 1895 (£267,000), . .	. . .	1,299,355 50
Troy & Greenfield R. R. Loans.		
Due April 1, 1890 (S. Vt. R. R.), . .	$200,000 00	
Due April 1, 1891, ...	216,500 00	
Due April 1, 1893, ...	200,000 00	
Due July 1, 1893, ...	400,000 00	
Due Oct. 1, 1893, ...	550,000 00	
Due July 1, 1894, ...	300,000 00	
Due July 1, 1895, ...	1,300,000 00	
Due Sept. 1, 1897, ...	370,000 00	
Total Dollar Loan, ...	$3,536,500 00	
Due April 1, 1888 (£610,000), . .	$2,968,565 00	
Due Oct. 1, 1888 (£22,500), . . .	109,496 25	
Due July 1, 1889 (£413,300), . .	2,011,324 45	
Due Oct. 1, 1889 (£29,300), . . .	142,588 45	
Due Oct. 1, 1890 (£62,700). . . .	305,129 55	
Due July 1, 1891 (£743,500), . . .	3,618,242 75	
Due Jan. 1, 1895 (£309,500), . . .	1,506,181 75	
Total Sterling Loan, ...	$10,661,528 20	14,198,028 20
War Loan.		
Due July 1, 1889 (£206,600), . . .	. . .	1,005,418 90
Worcester Lunatic Hospital Loans.		
Due May 1, 1895, ...	$750,000 00	
Due Sept. 1, 1896, ...	350,000 00	1,100,000 00
Total debt outstanding Dec. 31, 1886,	. . .	$31,429,680 90

Sinking Funds.

The several Sinking Funds, Dec. 31, 1886, were as follows: —

Boston, Hartford & Erie Railroad Loan Sinking Fund,	$3,197,686 46	
Bounty Loan Sinking Fund,	6,275,964 04	
Coast Defence Loan Sinking Fund,	6,000 00	
Commissioners of Public Lands Fund,	267,190 66	
Prison and Hospital Loan Sinking Fund,	1,306,948 30	
Troy & Greenfield Railroad Loan Sinking Fund,	6,910,623 16	
War Loan Sinking Fund,	1,000,000 00	
		$18,964,412 62
Amount of Sinking Funds Dec. 31, 1885,		18,182,672 44
Increase in 1886,		$781,740 18

The securities belonging to the Sinking Funds are carried upon the books of the Commonwealth at their par value, and any premium paid in the purchase of securities during the year is taken out of the income of the several funds.

The whole increase of the Sinking Funds for the year ending Dec. 31, 1886, is $781,740.18, of which $60,000 is an appropriation for the Prison and Hospital Loan Sinking Fund, Acts 1884, chap. 255, sect. 36, paid in from the Treasury, and $65,407.82, receipts from sale of lands, etc., leaving the net increase from the earnings $656,332.36.

The amount paid as premiums on securities purchased during the year is $289,382.86, making the actual earnings of the Sinking Funds for the year $945,715.22, which is between five and five and one-half per cent.

Trust Funds.

Harbor Compensation Fund, . .	$164,217 11	
Massachusetts School Fund, . .	2,715,944 00	
Rogers Book Fund, ...	1,000 00	
Technical Education Fund, Commonwealth Grant, ...	141,575 35	
Technical Education Fund, United States Grant, ...	219,000 00	
Todd Normal School Fund, . . .	12,100 00	
		$3,253,836 46

Among the securities belonging to the Massachusetts School Fund are bonds of the town of Williamstown to the amount of $32,200, dated Jan. 1, 1859, due Jan. 1, 1889, with six per cent. annual coupons.

These bonds were bought for the School Fund, of Herman Haupt, March 1, 1859, at par and accrued interest.

Payment of the coupons due Jan. 1, 1887, has been refused by the town.

I have no knowledge why the town of Williamstown should default payment of coupons which have been promptly met heretofore. The bonds were bought for the School Fund by the Commonwealth in open market of a party who received them in due course of business, and full value therefor was paid in cash.

Other Funds.

Baring Brothers & Co., ...	$389,241 90	
Cape Cod Canal Commissioners' Fund,	2,249 91	
Commercial Fertilizers Fund, . .	50 00	
Commonwealth's Flats Improvement Fund, ...	38,998 81	
		$430,540 62

Trust Deposits (including Incomes).

Bay State Beneficiary Trust Deposit,	$31,000 00
Berkshire Health and Accident Association Trust Deposit,	1,036 25
Berkshire Life Insurance Company Trust Deposit,	120,000 00
British & Foreign Marine Insurance Company Trust Deposit,	300,404 05
Cape Cod Ship Canal Company Trust Deposit,	200,000 00
Eastern Associates Trust Deposit,	2,060 00
Equitable Mutual Relief Society Trust Deposit,	3,397 50
Fraternal Aid Association Trust Deposit,	1,358 48
Home Mutual Aid Association Trust Deposit,	5,512 50
Home Relief Association of Massachusetts Trust Deposit,	522 48
John Hancock Mutual Life Insurance Company Trust Deposit,	100,000 00
Massachusetts Benefit Association Trust Deposit,	95,788 00
Massachusetts Mutual Accident Association Trust Deposit,	1,555 00
Massachusetts Mutual Aid Society Trust Deposit,	3,120 00
Massachusetts Mutual Life Insurance Company Trust Deposit,	100,000 00
Massachusetts Relief Association Trust Deposit,	505 62
Massachusetts Standard Benefit Company Trust Deposit,	407 48
Mercantile Mutual Accident Association Trust Deposit,	5,250 00
Milford Mutual Relief Association Trust Deposit,	503 75
New England Mutual Accident Association Trust Deposit,	8,000 00
New England Mutual Aid Society Trust Deposit,	11,500 00
New England Mutual Life Insurance Company Trust Deposit,	113,000 00
New England Relief Association Trust Deposit,	10,260 00
Amount carried forward,	$1,115,181 11

Amount brought forward, . .	$1,115,181 11	
People's Accident Association Trust Deposit, ...	522 48	
Springfield Life Assurance Association Trust Deposit, ...	1,030 00	
State Mutual Life Insurance Company Trust Deposit, ...	150,000 00	
Thames & Mersey Marine Insurance Company Trust Deposit, . . .	100,000 00	
Union Marine Insurance Company Trust Deposit, ...	100,445 35	
Union Mutual Benefit Association Trust Deposit, ...	2,631 25	
United States Mutual Accident Relief Company Trust Deposit, . . .	1,560 00	
		$1,471,370 19

The increase of Trust Deposits and the frequent exchange of securities belonging to these deposits, and the collection of income therefrom, add much to the labor of this department and to the responsibility of the Treasurer, whose duties as to determining the value and sufficiency of the securities making up the several deposits are not clearly defined.

Recapitulation.

Amount of Sinking Funds Dec. 31, 1886,	$18,964,412 62	
" of Trust Funds Dec. 31, 1886, .	3,253,836 46	
" of other Funds Dec. 31, 1886, .	430,540 62	
" of Trust Deposits Dec. 31, 1886, ...	1,471,370 19	
		$24,120,159 89

Taxable Property of the Commonwealth.

The following table is continued on account of its value to investors in the securities of the Commonwealth: —

TAXABLE PROPERTY OF THE COMMONWEALTH.

Real and Personal Estate as returned to the Secretary of the Commonwealth as of May 1, 1886,		$1,847,531,422 00
Amount not included in the above on account of National Bank Stocks held by non-residents of the places where the Banks are located,		28,849,436 69
Deposits in Savings Banks Nov. 1, 1886, subject to taxation,		174,832,319 58
Shares in Corporations above real estate and machinery locally taxed,		157,539,145 00
Total Taxable Values,		$2,208,752,323 27
The aggregates in 1885 were as follows: —		
Assessors' Aggregates,	$1,782,349,143 00	
Bank Stocks, as above,	28,529,730 44	
Savings Bank Deposits,	165,403,304 14	
Corporation Stocks,	138,755,432 00	
		$2,115,037,609 58
Increase of Taxable Values,		$93,714,713 69
The valuation of Real Estate by the Assessors May 1, 1886, was	$1,340,493,673 00	
May 1, 1885, was	1,287,993,899 00	
Increase,	$52,499,774 00	
The valuation of Personal Estate, including bank stocks, May 1, 1886, was	$507,037,749 00	
May 1, 1885, was	522,884,974 44	
Decrease,	$15,847,225 44	
Taxable Deposits in Savings Banks Nov. 1, 1886, were	$174,832,319 58	
Nov. 1, 1885, were	165,403,304 14	
Increase,	$9,429,015 44	

TAXABLE PROPERTY OF THE COMMONWEALTH — Concluded.

The excess of value of shares in Corporations over estate locally taxable May 1, 1886, was	$157,539,145 00	
May 1, 1885, was	138,755,432 00	
Increase,	$18,783,713 00	
The aggregate average deposits of Savings Banks Nov. 1, 1886, was	$287,132,009 82	
		$287,132,009 82
Deductions for exemptions: —		
Real Estate,	$3,168,803 99	
Banking Houses,	1,913,667 48	
Mortgage Loans,	107,217,218 77	
		$112,299,690 24
Taxable Deposits Nov. 1, 1886,		$174,832,319 58

The Deputy Tax Commissioner asks in his report for an increase of certain salaries in his Department, and also an increase in the amount appropriated for extra clerical service. I commend his requests to the favorable consideration of the Legislature.

I respectfully call attention to that portion of the Deputy Tax Commissioner's Report which relates to the non-payment of the tax on National Banks to towns and cities, or payment under protest. The City of New Bedford alone of the towns and cities declines to pay into the State Treasury the amount of Bank Tax required by the provisions of the law, alleging that the National Banks of that city absolutely refuse payment of tax, even under protest, while the test suits now in the United States Courts are pending. As directed by the General Statutes, chap. 13, sect. 15, I have withheld from payment to the City of New Bedford such "sums of money" as otherwise would have been due said city, sufficient to offset the amount of Bank Tax unpaid.

The only legislation I would suggest is a more summary process for the collection of the National Bank Tax by the cities and towns, and it may be best to wait the decision of

the Courts before any changes of the law taxing National Banks are made.

Detailed statements of revenue and fund transactions, the condition of the several funds, and amounts unpaid on warrant and interest accounts, are appended.

A. W. BEARD,
Treasurer and Receiver-General.

REVENUE PAYMENTS AND FUND TRANSACTIONS IN DETAIL.

PAYMENTS FROM REVENUE IN 1886.

Legislative Department.		
Senate Compensation, ...	$30,750 00	
Senate Mileage, ...	331 00	
House Compensation, ...	180,750 00	
House Mileage, ...	1,977 00	
Clerks — Senate and House, . . .	6,000 00	
Assistant Clerks — Senate and House, .	2,950 00	
Chaplains of Senate and House, . .	600 00	
Sergeant-at-Arms, ...	3,000 00	
Sergeant-at-Arms Contingent, . .	326 26	
Doorkeepers, Messengers and Pages, .	26,059 00	
Printing and Binding for Senate, . .	9,862 84	
Printing and Binding for House, . .	10,356 24	
Senate Stationery, ...	868 57	
House Stationery, ...	1,500 31	
Stationery and Printing ordered by Sergeant-at-Arms, ...	847 87	
Legislative Contingent, ...	6,874 71	
Expenses of Legislative Committees, .	10,835 77	
Witness Fees before Committees, . .	125 60	
		$294,015 17
Executive Department.		
Governor, ...	$5,000 00	
Lieutenant-Governor and Council, .	8,684 36	
Governor's Private Secretary, . .	2,000 00	
Executive Clerk, ...	1,500 00	
Messenger, ...	900 00	
Executive Contingent, ...	1,598 60	
Executive Postage, Printing, etc., . .	236 55	
Council Postage, Printing, etc., . .	299 85	
Council Contingent, ...	1,053 30	
		$21,272 66
Secretary's Department.		
Secretary, ...	$3,000 00	
Secretary's First Clerk, ...	2,000 00	
Second Clerk, ...	1,683 33	
Third Clerk, ...	1,300 00	
Extra Clerks and Messenger, ...	10,919 90	
Incidentals, ...	2,052 49	
Records, Files, Papers and Documents, ...	2,343 09	
		23,298 81
Amount carried forward, . .	. . .	$338,586 64

PAYMENTS FROM REVENUE — Continued.

Amount brought forward,		$338,586 64
Treasurer's Department.		
Treasurer,	$5,000 01	
Treasurer's First Clerk,	2,386 66	
Second Clerk,	1,886 66	
Third Clerk,	986 66	
Fund Clerk,	1,286 66	
Cashier,	1,886 66	
Receiving Teller,	986 66	
Paying Teller,	900 00	
Extra Clerks,	1,525 55	
Incidentals,	1,731 22	
		18,576 74
Tax Commissioner's Department.		
Deputy Commissioner,	$2,750 00	
Deputy Commissioner's First Clerk,	1,800 00	
Second Clerk,	1,300 00	
Extra Clerks,	12,428 86	
Contingent,	2,522 93	
Commissioner of Corporations,	172 59	
Expenses of State Valuation,	1,970 48	
		22,944 86
Attorney-General's Department.		
Attorney-General,	$4,000 00	
Assistant Attorney-General,	2,000 00	
Law Clerk,	540 33	
Incidentals,	1,531 31	
		8,071 64
Auditor's Department.		
Auditor,	$3,000 01	
Auditor's First Clerk,	2,000 00	
Second Clerk,	1,500 00	
Extra Clerks,	3,250 00	
Incidentals,	621 52	
		10,371 53
State House Expenses.		
Repairs, Improvements, and Furniture,	$14,645 33	
Extra Repairs on the State House,	14,582 39	
Sergeant-at-Arms' Messengers,	4,400 00	
Engineer, Watchmen and Firemen,	4,012 50	
Fuel and Lights,	4,987 97	
Elevator Expenses,	1,155 70	
Elevators at State House,	8,000 00	
Commonwealth Building,	4,966 52	
House No. 13 Beacon Street,	7,743 37	
		64,493 78
State Printing.		
Printing Public Documents,	$30,405 41	
General Laws,	2,119 52	
Blue Book,	2,944 59	
Term Reports,	1,569 75	
Registration Blanks and Assessors' Books,	1,152 14	
Amounts carried forward,	$38,191 41	$463,045 19

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$38,191 41	$463,045 19
Printing Provincial Statutes, Publication, etc., ...	12,881 81	
Publishing Laws, ...	500 00	
Editing Registration Report, .	600 00	
Purchase of Paper for Commonwealth, ...	18,917 07	
Tables and Indices relating to Statutes, ...	300 00	
Record of Co-operative Distribution in Great Britain, . . .	200 54	
Reports of Cases of Contested Elections, ...	5,652 40	
Extra Copies Drainage Commissioners' Report, ...	5,509 41	
Registers of Voters, . . .	357 80	
Bureau of Labor Report, in part, .	59 00	
		83,169 44
Supreme Court.		
Justices, ...	$12,500 00	
Clerk, ...	3,000 00	
Reporter of Decisions, ...	300 00	
Officers and Messengers, . . .	1,446 24	
Expenses, ...	601 53	
		47,847 77
Superior Court.		
Justices, ...	. . .	58,606 45
Courts of Probate and Insolvency.		
Judges, ...	$28,862 91	
Registers and Assistants, . . .	29,800 00	
Clerks to Registers of Probate and Insolvency, ...	5,935 79	
Clerk to Register in Suffolk County, .	1,200 00	
Clerical Assistance to Register of Middlesex County, ...	1,310 00	
Clerical Assistance to Register of Essex County, ...	390 00	
Expenses of Courts of Insolvency, .	1,210 07	
		68,708 77
District Attorneys.		
District Attorneys, ...	$23,150 00	
Attorneys' Clerk for Suffolk District, .	1,000 00	
		24,150 00
Savings Bank Commissioners.		
Salaries and Expenses, ...	. . .	9,626 73
Insurance Department.		
Commissioner, ...	$3,000 00	
Deputy, ...	2,500 00	
Clerks, ...	4,527 97	
Extra Clerks, ...	7,549 69	
Expenses, ...	1,844 46	
		19,422 12
Harbor and Land Commissioners, .	. . .	9,409 32
Amount carried forward, . .	. . .	$783,985 79

PAYMENTS FROM REVENUE — Continued.

Amount brought forward,		$783,985 79
Commissioners on Inland Fisheries,		5,553 16
Railroad Commissioners,		20,190 34
Prison Commissioners,		5,295 82
State Aid Commissioners,		7,103 94
Cattle Commissioners,		3,778 57
Assayer and Inspector of Liquors,		794 44
Bureau of Statistics of Labor,		10,404 63
State Board of Arbitration,		1,242 82
State Board of Health,		1,266 10
State Drainage Commission,		9,886 43
Commission on Topographical Survey and Map of Massachusetts,		18,853 91
Civil Service Commission,		9,202 32
Gas Commissioners,		10,935 02
Board of Registration in Pharmacy,		1,705 94
Inspectors of Gas Meters,		3,850 72
Agricultural Department.		
Board of Agriculture:		
Secretary,	$2,500 00	
Secretary's Clerks, etc.,	2,057 15	
Secretary's Expenses,	355 75	
Members' Travel,	2,002 99	
Incidentals,	484 73	
Agricultural Societies,	18,416 04	
Commercial Fertilizers,	50 00	
Agricultural Experimental Station,	17,719 75	
Agricultural College Scholarships,	12,500 00	
		56,086 41
Educational Expenses.		
Agents Board of Education,	$8,340 28	
Members' Travelling Expenses,	177 26	
Aid to Attendants in Normal Schools,	4,000 00	
Incidentals, Board of Education,	1,257 73	
Normal Art School,	16,537 43	
Perkins Institution for the Blind,	30,000 00	
Asylums for Deaf and Dumb,	27,585 44	
Dukes County Teachers' Association,	50 00	
		87,948 14
Amount carried forward,		$1,038,084 50

PAYMENTS FROM REVENUE — Continued.

Amount brought forward, . .	. . . .	$1,038,084 50
State Library.		
Librarian's Assistant, ...	$2,000 00	
Librarian's Clerks, ...	2,446 66	
Books, ...	3,300 00	
Expenses, ...	799 94	
Improvements in State Library, . .	629 60	
		9,176 20
Charitable Department.		
Expenses State Almshouse, ...	$99,707 47	
Expenses State Primary School, . .	53,545 29	
Massachusetts School for Feeble-Minded, ...	19,172 86	
State Paupers in Hospitals, ...	138,830 48	
Support of Paupers by Cities and Towns,	35,050 95	
Temporary Support of Paupers, . .	11,803 09	
Transportation of Paupers, ...	13,178 93	
Burial of Paupers, ...	7,169 99	
Relief of Paupers in Extraordinary Cases,	388 85	
Support of Outside Foundlings, . .	9,759 67	
Asylum for Destitute Infants, . .	12,542 36	
Expenses of Contagious Diseases, .	1,876 91	
Cases of Settlement and Bastardy, .	441 99	
State Paupers, Special Allowance, .	242 50	
Indigent and Neglected Children, .	10,777 53	
Medical Examinations and Inquests, .	3,067 88	
Massachusetts Charitable Eye and Ear Infirmary, ...	15,000 00	
Pensions, ...	520 00	
Annuities, ...	3,235 00	
Department of Health, ...	6,591 90	
Inspector of Charities, ...	8,986 13	
Department of In-Door Poor, . . .	24,140 18	
Department of Out-Door Poor, . . .	15,377 78	
Expenses of Board of Health, Lunacy and Charity, ...	1,488 43	
Auxiliary Visitors, ...	1,232 63	
Clerk and Auditor of Board of Health, Lunacy and Charity, ...	1,683 73	
Agent Board of Health, Lunacy and Charity, ...	1,222 52	
Westborough Insane Hospital, Maintenance, ...	14,982 39	
		512,017 44
Military Department.		
Adjutant-General, ...	$2,958 34	
Adjutant-General's First and Second Clerks, . .	3,583 33	
Additional Clerk, .	1,600 00	
Extra Clerks and Messenger, .	5,800 00	
Incidentals, . .	1,571 96	
Amounts carried forward, . .	$15,513 63	$1,559,278 14

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . . .	$15,513 63	$1,559,278 14
Quartermaster's Incidentals, . . .	4,955 70	
Employees, . . .	1,842 50	
Supplies, . . .	10,611 72	
Military Accounts, ...	3,283 58	
Militia Bounty, ...	80,008 55	
Militia Transportation, ...	11,113 86	
Record of Mass. Officers, Sailors and Marines, ...	1,202 20	
Militia Camp Ground, ...	782 62	
Armory Rents, ...	28,680 00	
Surgeon-General's Department, . .	1,279 35	
Medical Supplies, ...	296 84	
Uniforms for Volunteer Militia, . .	34,927 66	
		194,498 21
Expenses Resulting from the War of the Rebellion.		
State and Military Aid, ...	$397,081 90	
Postage, Printing, etc. — State Aid, .	34 98	
Soldiers' Employment Bureau, . .	511 66	
Bounties to Massachusetts Volunteers, .	70 66	
		397,699 20
Reformatory.		
District Police, ...	$37,900 77	
Expenses State Prison, ...	110,062 30	
Massachusetts Reformatory, .	156,443 96	
Reformatory Prison for Women, ...	55,866 11	
State Workhouse, . . .	43,606 45	
State Industrial School, .	16,945 27	
Lyman School for Boys, .	28,475 78	
Arrest of Fugitives, ...	1,092 38	
Agent for Aiding Discharged Convicts,	3,230 83	
Agent for Aiding Discharged Female Convicts, ...	3,034 29	
Aiding Prisoners Discharged from Massachusetts Reformatory, ...	3,605 30	
Removal of Prisoners to and from Women's Prison, ...	142 27	
Removal of Prisoners to and from Mass. Reformatory, ...	423 21	
Support of Prisoners in Certain Cases, .	260 72	
Trustees State Primary and Reform Schools, ...	681 25	
		461,770 89
Public Buildings.		
State Almshouse, ...	$4,154 45	
State Primary School, ...	1,498 24	
State Prison, ...	43,889 85	
Massachusetts Reformatory, . . .	9,991 93	
Reformatory Prison for Women, . .	5,860 55	
State Workhouse, ...	33,373 79	
Lyman School for Boys, . . .	21,793 93	
Amounts carried forward, . . .	$120,562 74	$2,613,246 44

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$120,562 74	$2,613,246 44
State Normal School, Bridgewater, .	5,645 62	
State Normal School, Framingham, .	9,703 57	
State Normal School, Worcester, . .	2,992 09	
State Lunatic Hospital, Taunton, . .	5,100 00	
State Lunatic Hospital, Worcester, .	2,199 99	
Westborough Insane Hospital, . .	122,916 45	
Westborough Insane Hospital, Furnishing, ...	25,330 58	
Massachusetts Agricultural College, .	26,756 46	
Normal Art School, ...	55,131 50	
		376,339 00
Miscellaneous.		
Income Troy & Greenfield R. R. & Hoosac Tunnel, ...	$379,448 69	
Troy & Greenfield R R. & Hoosac Tunnel, Revenue, ...	3,543 00	
Corporation Tax, ...	2,111,278 80	
National Bank Tax, ...	453,173 07	
Temporary Loans, ...	1,250,000 00	
Foreign Ships, ...	42,226 85	
Construction of Roads at Mashpee, .	300 00	
Gratuities, ...	61,017 30	
Sheriffs' Accounts, ...	18 00	
Dividends of Insolvent Savings Banks,	938 52	
Massachusetts Soldiers' Home, . .	20,000 00	
Monuments on Gettysburg Battlefield,	2,948 35	
Prison and Hospital Loan Sinking Fund, "Revenue,"	60,000 00	
Commonwealth's Flats Improvement Fund, "Revenue,"	75,000 00	
Unsettled War Claims, ...	14,142 51	
Ballot Boxes for Cities and Towns, .	300 00	
Decennial Census, ...	77,392 20	
Protection of Commonwealth's Interest in the N. Y. & N. E. R. R. Bonds, .	26 95	
Purchase of Equity of T. & G. R. R. Co.,	1,824 66	
Civil Service Commission, Rent, etc., .	787 50	
Commission on Survey, etc., of Mass., Rent, etc., ...	350 00	
Escheated Estates, ...	2,750 39	
Adulteration of Food and Drugs, . .	9,179 81	
Annual Insurance Tax, ...	7 80	
Premium on Exchange, ...	2,156 20	
Sterling Interest, ...	109,928 78	
Boundary Line, Massachusetts and New Hampshire, ...	2,838 91	
Bennington Battle Monument Association, ...	10,000 00	
Portraits Ex-Speakers U. S. House of Representatives, ...	400 00	
Entertainment of President of United States, ...	4,933 81	
Amounts carried forward, . .	$4,696,912 10	$2,989,585 44

PAYMENTS FROM REVENUE — Concluded.

Amounts brought forward, . .	$4,696,912 10	$2,989,585 44
Coast Defence Loan, 1883, . . .	2,000 00	
Bounty Loan, 1883, ...	1,000 00	
Weights, Measures, etc., . . .	665 00	
Sale of Worcester Lunatic Hospital Lands, ...	7,500 00	
Bureau of Labor, Rent, etc., . . .	2,976 47	
		4,711,053 57
Interest.		
On Bounty Fund Loan, ...	$423,379 64	
War Fund Loan, ...	50,588 63	
Troy & Greenfield R. R. Loans, .	712,331 42	
Boston, Hartford & Erie R. R. Loan,	182,374 66	
Harbor Improvement Loan, . .	15,000 00	
Danvers Lunatic Hospital Loan, .	74,750 00	
Worcester Lunatic Hospital Loan, .	55,000 00	
Prisons Loan, ...	65,470 55	
Bank Deposits, ...	22,618 35	
Temporary Loans, ...	14,857 24	
Annuities of Martha Johonnot, .	600 00	
		1,616,970 49
Total Revenue Payments in 1886, .	. . .	$9,317,609 50

TRANSACTIONS WITH THE FUNDS AND TRUST DEPOSITS, 1886.

TREASURER *in account with* BOSTON, HARTFORD & ERIE R. R. LOAN SINKING FUND.

TRANSACTIONS.	DR CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1886: —	$66,283 12	-	$3,025,294 65	-	-	$3,091,577 77
Received in 1886: —						
For Brockton Note,	30,000 00	-	-	$30,000 00	-	-
Pawtucket (R. I.) Bonds,	262,000 00	-	-	262,000 00	-	-
Taunton Note,	20,000 00	-	-	20,000 00	-	-
Income,	143,539 78	-	-	-	-	143,539 78
Paid in 1886: —						
For Biddeford (Me.) Bonds,	-	$20,000 00	20,000 00	-	-	-
Biddeford (Me.) Note,	-	30,000 00	30,000 00	-	-	-
Boston $ Bonds,	-	23,000 00	23,000 00	-	-	-
Boston £ Bonds,	-	19,952 65	19,952 65	-	-	-
Boston, Hartford and Erie R. R. Bonds, £,	-	186,873 60	186,873 60	-	-	-
Brockton Note,	-	30,000 00	30,000 00	-	-	-
Brookline Notes,	-	15,000 00	15,000 00	-	-	-
Cambridge Bonds,	-	2,000 00	2,000 00	-	-	-
Clinton Bond,	-	1,000 00	1,000 00	-	-	-
Malden Bonds,	-	25,000 00	25,000 00	-	-	-
Pawtucket (R. I.) Bonds,	-	4,000 00	4,000 00	-	-	-
Providence (R. I.) Bonds,	-	39,000 00	39,000 00	-	-	-
Taunton Note,	-	20,000 00	20,000 00	-	-	-

Paid Income. Excess of Premiums on Securities bought, ...	–	37,431 09	–	–	$37,431 09	–
Balances on hand Dec. 31, 1886, . .	–	68,565 56	–	3,129,120 90	3,197,686 46	–
	$521,822 90	$521,822 90	$3,441,120 90	$3,441,120 90	$3,235,117 55	$3,235,117 55

Schedule of Securities in Boston, Hartford & Erie R. R. Loan Sinking Fund.

Arlington Bond, ...	$1,000 00	*Amount brought forward,* . . .	$1,275,588 90
Attleborough Bonds, ...	25,000 00		
Biddeford, (Me.,) Bonds, ...	20,000 00	Malden Bonds, ...	25,000 00
Biddeford, (Me.,) Note, ...	30,000 00	New Hampshire Bonds, ...	2,000 00
Boston $ Bonds, ...	87,000 00	New Haven (Ct.) Bonds, ...	5,000 00
Boston £ Bonds, ...	307,562 80	New London (Ct.) Bonds, ...	14,000 00
Boston, Hartford & E. R. R. £ Bonds, . .	600,526 10	New York & New England R. R. Co. Agreements, ...	986,532 00
Brookline Bonds, ...	4,500 00	Newton Bonds, ...	11,000 00
Brookline Note, ...	15,000 00	Providence (R. I.) Bonds, ...	620,000 00
Cambridge Bonds, ...	15,000 00	Somerville Bonds, ...	55,000 00
Clinton Bonds, ...	56,000 00	Springfield Bonds, ...	135,000 00
Fall River Bonds, ...	114,000 00		
Amount carried forward, ...	$1,275,588 90	Total Securities (as before), . . .	$3,129,120 90

TREASURER *in account with* BOUNTY LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1886,	$310,549 61		–	$5,714,421 40		–		–	$6,024,971 01
Received in 1886: —									
For Amherst Note,	2,000 00		–		–	$2,000 00		–	–
Ashburnham Note,	1,000 00		–		–	1,000 00		–	–
Ashby Note,	1,000 00		–		–	1,000 00		–	–
Belchertown Note,	2,000 00		–		–	2,000 00		–	–
Blackstone Notes,	5,200 00		–		–	5,200 00		–	–
Boston Bonds,	14,000 00		–		–	14,000 00		–	–
Brockton Notes,	24,250 00		–		–	24,250 00		–	–
Cottage City Notes,	4,500 00		–		–	4,500 00		–	–
Franklin County Note,	1,000 00		–		–	1,000 00		–	–
Hadley Note,	20,000 00		–		–	20,000 00		–	–
Harwich Note,	2,000 00		–		–	2,000 00		–	–
Hatfield Note,	1,500 00		–		–	1,500 00		–	–
Holbrook Note,	2,000 00		–		–	2,000 00		–	–
Holyoke Bonds,	50,000 00		–		–	50,000 00		–	–
Hopkinton Note,	10,000 00		–		–	10,000 00		–	–
Lee Bonds,	5,000 00		–		–	5,000 00		–	–
Manchester (N. H.) Bonds,	4,000 00		–		–	4,000 00		–	–
Marblehead Note,	2,500 00		–		–	2,500 00		–	–
Middlesex County Note,	40,000 00		–		–	40,000 00		–	–
Millbury Note,	3,000 00		–		–	3,000 00		–	–
Milton Note,	10,000 00		–		–	10,000 00		–	–
Oakham Notes,	3,500 00		–		–	3,500 00			–
Rockport Note,	3,000 00		–		–	3,000 00			–

Somerville Bonds,	50,000 00	–	–	50,000 00	–	–
South Hadley Note,	3,000 00	–	–	3,000 00	–	–
Swampscott Note,	1,500 00	–	–	1,500 00	–	–
Unsettled War Claims,	8,705 73	–	–	–	–	8,705 73
Westport Note,	800 00	–	–	800 00	–	–
Winchester Notes,	20,000 00	–	–	20,000 00	–	–
Winthrop Note,	4,000 00	–	–	4,000 00	–	–
Woburn Note,	10,000 00	–	–	10,000 00	–	–
Income,	261,508 96	–	–	–	–	261,508 96
Paid in 1886: —						
For Arlington Bonds,	–	$18,000 00	18,000 00	–	–	–
Boston $ Bonds,	–	47,000 00	47,000 00	–	–	–
Boston £ Bonds,	–	198,553 20	198,553 20	–	–	–
Bounty Loan $ Bonds,	–	66,500 00	66,500 00	–	–	–
Bounty Loan £ Bonds,	–	168,867 55	168,867 55	–	–	–
Brockton Note,	–	20,000 00	20,000 00	–	–	–
Cambridge Bonds,	–	10,000 00	10,000 00	–	–	–
Chelsea Bonds,	–	4,000 00	4,000 00	–	–	–
Deerfield Note,	–	30,000 00	30,000 00	–	–	–
Greenfield Bonds,	–	20,000 00	20,000 00	–	–	–
Hadley Notes,	–	20,000 00	20,000 00	–	–	–
Lowell Bonds,	–	15,000 00	15,000 00	–	–	–
Manchester (N. H.) Bonds,	–	2,500 00	2,500 00	–	–	–
Melrose Bonds,	–	1,000 00	1,000 00	–	–	–
Providence Bonds,	–	48,000 00	48,000 00	–	–	–
Somerville Bond,	–	500 00	500 00	–	–	–
Westborough Note,	–	2,000 00	2,000 00	–	–	–
Winchester Note,	–	12,000 00	12,000 00	–	–	–
Amounts carried forward,	$881,514 30	$683,920 75	$6,398,342 15	$300,750 00	–	$6,295,185 70

TREASURER *in account with* BOUNTY LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$881,514 30		$683,920 75	$6,398,342 15		$300,750 00		–	$6,295,185 70
For Winthrop Note, ...		–	4,000 00	4,000 00		–		–	–
Woburn Bonds, ...		–	15,000 00	15,000 00		–		–	–
Worcester Bond, ...		–	500 00	500 00		–		–	–
Paid Income, Excess of Premiums paid for Securities, ...		–	18,221 66		–	–	18,221 66		–
for Redemption of Bounty Loan Bond of 1883, ...		–	1,000 00		–	–	1,000 00		–
Balances on hand Dec. 31, 1886, . .		–	158,871 89		–	6,117,092 15	6,275,964 04		–
	$881,514 30		$881,514 30	$6,417,842 15		$6,417,842 15	$6,295,185 70		$6,295,185 70

SCHEDULE OF SECURITIES IN BOUNTY LOAN SINKING FUND.

Amherst Notes, ...	$26,000 00	*Amount brought forward,*	$5,110,792 15
Arlington Bonds, ...	18,000 00		
Ashburnham Notes, ...	5,000 00	Lynn Bonds, ...	30,000 00
Ashby Note, ...	2,000 00	Lynn Notes, ...	153,000 00
Belchertown Notes, ...	3,000 00	Malden Bonds, ...	50,000 00
Berkshire County Note, ...	70,000 00	Malden Note, ...	20,000 00
Berlin Note, ...	20,000 00	Manchester (N. H.) Bonds, ...	29,600 00
Blackstone Notes, ...	28,600 00	Marblehead Notes, ...	12,500 00
Boston & Albany R. R. Bonds, ...	1,033,000 00	Medford Bonds, ...	59,000 00

Boston $ Bonds,	623,000 00	Melrose Bonds,	51,000 00
Boston £ Bonds,	802,485 85	Melrose Note,	5,000 00
Bounty Loan $ Bonds (Mass.),	561,500 00	Methuen Bonds,	1,000 00
Bounty Loan £ Bonds (Mass),	984,006 30	Middlesex County Note,	25,000 00
Brockton Notes,	8,500 00	Millbury Notes,	6,500 00
Bristol County Note,	20,000 00	Natick Bond,	1,000 00
Brookline Bonds,	19,000 00	Newton Notes,	50,000 00
Cambridge Bonds,	81,000 00	Oakham Notes,	7,000 00
Charlestown Bonds,	15,000 00	Providence (R. I.) Bonds,	50,000 00
Chelsea Bonds,	11,000 00	Revere Note,	10,000 00
Chilmark Note,	2,200 00	Rhode Island Bonds,	2,000 00
Concord (N. H.) Bond,	1,000 00	Rockport Notes,	6,000 00
Cottage City Notes,	28,400 00	Saugus Bonds,	20,000 00
Deerfield Note,	30,000 00	Somerset Note,	10,000 00
Dukes County Note,	12,000 00	Somerville Bonds,	44,500 00
Edgartown Note,	4,100 00	South Hadley Notes,	49,000 00
Essex County Note,	50,000 00	Springfield Bonds,	4,000 00
Fall River Bonds,	31,000 00	Stockbridge Bonds,	5,000 00
Fitchburg Bonds,	36,000 00	Sudbury Notes,	8,000 00
Franklin County Notes,	10,000 00	Swampscott Notes,	9,000 00
Gloucester Bonds,	4,000 00	Taunton Bonds,	9,000 00
Greenfield Bonds,	20,000 00	United States Bonds,	80,000 00
Hadley Notes,	45,000 00	Waltham Bonds,	5,000 00
Harwich Notes,	4,000 00	Wenham Note,	2,500 00
Holbrook Notes,	9,000 00	Westborough Notes,	12,000 00
Hopkinton Notes,	40,000 00	Westfield Notes,	115,000 00
Hyde Park Notes,	50,000 00	Westport Notes,	3,200 00
Lawrence Bonds,	30,000 00	Winchester Notes,	32,000 00
Lee Bonds,	35,000 00	Woburn Bonds,	19,000 00
Leominster Notes,	75,000 00	Woburn Note,	10,000 00
Lowell Bonds,	263,000 00	Worcester Bond,	500 00
Amount carried forward,	$5,110,792 15	Total (as above),	$6,117,092 15

TREASURER *in account with* COAST DEFENCE LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.		DR. TOTAL FUND.	CR.
Balances Jan. 1, 1886, ...	$8,000 00	–		–	$8,000 00
Paid: —					
For Redemption of Coast Defence Loan Bonds, 1883, ...	–	$2,000 00		$2,000 00	–
Balances Dec. 31, 1886, . . .	–	6,000 00		6,000 00	–
	$8,000 00	$8,000 00		$8,000 00	$8,000 00

TREASURER *in account with* COMMISSIONERS OF PUBLIC LANDS FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1886, ...	$40,541 94	–	$200,000 00	–	–	$240,541 94
Received in 1886: —						
For Income of Fund, . . .	35,254 38	–	–	–	–	35,254 38

Paid in 1886: —						
For Harbor Improvement Loan Bonds,	–	$50,000 00	50,000 00	–	–	–
Over-investment of Income, . .	–	8,605 66	–	–	$8,605 66	–
Balances on hand Dec. 31, 1886, . .	–	17,190 66	–	$250,000 00	267,190 66	–
	$75,796 32	$75,796 32	$250,000 00	$250,000 00	$275,796 32	$275,796 32

Schedule of Securities in Commissioners of Public Lands Fund.

Harbor Improvement Loan Bonds, ...	$250,000 00
Total Securities (as above), ...	$250,000 00

TREASURER *in account with* PRISON AND HOSPITAL LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1886,	$79,290 46	–	$1,123,782 70	–	–	$1,203,073 16
Received: —						
For Bradford Bonds,	2,000 00	–	–	$2,000 00	–	–
Canton Note,	10,000 00	–	–	10,000 00	–	–
Edgartown Note,	1,000 00	–	–	1,000 00	–	–
Fitchburg Note,	15,000 00	–	–	15,000 00	–	–
Hatfield Notes,	3,000 00		–	3,000 00	–	–
Hyde Park Bond,	500 00	–	–	500 00	–	–
Lowell Bonds,	7,500 00	–	–	7,500 00	–	–
West Roxbury Note,	20,000 00	–	–	20,000 00	–	–
From Revenue. Acts 1884, chap. 255, sect. 36,	60,000 00	–	–	–	–	60,000 00
From Sale of Worcester Lunatic Hospital Lands,	7,500 00	–	–	–	–	7,500 00
From Income for 1886,	46,603 97	–	–	–	–	46,603 97
Paid: —						
For Brookline Note,	–	$20,000 00	20,000 00	–	–	–
Canton Note,	–	10,000 00	10,000 00	–	–	–
Danvers Lunatic Hospital Bonds,	–	3,000 00	3,000 00	–	–	–
Fitchburg Note,	–	15,000 00	15,000 00	–	–	–
Hatfield Notes,	–	3,000 00	3,000 00	–	–	–
Prison Loan £ Bonds (Mass.),	–	85,163 75	85,163 75	–	–	–
Providence (R. I.) £ Bonds,	–	68,131 00	68,131 00	–	–	–

Over-investment of Income, . .	–	10,228 83	–	–	10,228 83	–
Balances on hand Dec. 31, 1886, . .	–	37,870 85	–	1,269,077 45	1,306,948 30	–
	$252,394 43	$252,394 43	$1,328,077 45	$1,328,077 45	$1,317,177 13	$1,317,177 13

Schedule of Securities in Prison and Hospital Loan Sinking Fund.

Bradford Bonds, ...	$16,000 00	*Amount brought forward*, ...	$577,800 00
Brookline Bonds, ...	41,000 00		
Brookline Notes, ...	20,000 00	Pawtucket (R. I.) Bonds, ...	1,000 00
Cambridge Bonds, ...	200,000 00	Prison Loan £ Bonds (Mass.), . . .	253,058 00
Danvers Lunatic Hospital Loan Bonds, . .	181,000 00	Providence (R. I.) Bonds, £, ...	210,719 45
Edgartown Note, ...	13,300 00	Scituate Note, ...	10,500 00
Fall River Bonds, ...	6,000 00	Somerville Bonds, ...	52,000 00
Hartford (Ct.) Bonds, ...	11,000 00	Springfield Bonds, ...	80,000 00
Hatfield Note, ...	1,500 00	United States Bonds, ...	50,000 00
Hudson Note, ...	15,000 00	West Roxbury Notes, ...	20,000 00
Hyde Park Bonds, ...	3,000 00	Worcester Lunatic Hospital Loan Bonds	
Lynn Bonds, ...	1,000 00	(Mass.), ...	6,000 00
Natick Bonds, ...	69,000 00	Wrentham Notes, ...	8,000 00
Amount carried forward, ...	$577,800 00	Total (as before), ...	$1,269,077 45

TREASURER *in account with* TROY & GREENFIELD RAILROAD LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1886,	$1,240,223 56	–	$5,374,285 00	–	–	$6,614,508 56
Received in 1886: —						
For Amesbury Note,	2,000 00	–	–	$2,000 00	–	–
Adams Note,	20,000 00	–	–	20,000 00	–	–
Attleborough Note,	50,000 00	–	–	50,000 00	–	–
Boston $ Bonds,	8,000 00	–	–	8,000 00	–	–
Boston £ Bonds,	4,866 50	–	–	4,866 50	–	–
Brockton Notes,	136,250 00	–	–	136,250 00	–	–
Back Bay Land Notes,	51,074 00	–	–	51,074 00	–	–
Biddeford (Me.) Note,	15,000 00	–	–	15,000 00	–	–
Braintree Note,	5.000 00	–	–	5,000 00	–	–
Chelsea Note,	59,000 00	–	–	59,000 00	–	–
Cambridge Bonds,	7,000 00	–	–	7,000 00	–	–
Clinton Bonds,	6,000 00	–	–	6,000 00	–	–
Commonwealth of Mass., Note,	100,000 00	–	–	100,000 00	–	–
Dighton Note,	3,000 00	–	–	3,000 00	–	–
Fall River Note,	31,000 00	–	–	31,000 00	–	–
Holyoke Notes,	49,000 00	–	–	49,000 00	–	–
Hingham Note,	3,000 00	–	–	3,000 00	–	–
Harbor Improvement Bonds, (Mass.),	50,000 00	–	–	50,000 00	–	–
Lowell Notes,	50,000 00	–	–	50,000 00	–	–
Lynn Bond,	1,000 00	–	–	1,000 00	–	–
Lynn Notes,	20,000 00	–	–	20,000 00	–	–
Lawrence Notes,	90,000 00	–	–	90,000 00	–	–

Leicester Notes,	7,000 00	-	-	7,000 00	-	-
Lexington Notes,	8,200 00	-	-	8,200 00	-	-
Lancaster Note,	10,000 00	-	-	10,000 00	-	-
Middlesex County Note,	25,000 00	-	-	25,000 00	-	-
Milton Note,	10,000 00	-	-	10,000 00	-	-
Manchester (N. H.) Bonds,	2,000 00	-	-	2,000 00	-	-
Newbury Note,	1,000 00	-	-	1,000 00	-	-
Nashua (N. H.) Notes,	60,000 00	-	-	60,000 00	-	-
Newton Notes,	75,000 00	-	-	75,000 00	-	-
Norton Note,	4,000 00	-	-	4,000 00	-	-
Pawtucket (R. I.) Notes,	38,000 00	-	-	38,000 00	-	-
Plymouth County Note,	5,000 00	-	-	5,000 00	-	-
Somerville Bonds,	5,000 00	-	-	5,000 00	-	-
Somerville Notes,	275,000 00	-	-	275,000 00	-	-
Stockbridge Bonds,	3,000 00	-	-	3,000 00	-	-
Sunderland Note,	1,000 00	-	-	1,000 00	-	-
Salisbury Note,	3,000 00	-	-	3,000 00	-	-
Taunton Notes,	85,000 00	-	-	85,000 00	-	-
Walpole Note,	4,000 00	-	-	4,000 00	-	-
Westborough Notes,	8,000 00	-	-	8,000 00	-	-
Winthrop Note,	5,000 00	-	-	5,000 00	-	-
Income in 1886,	336,345 55	-	-	-	-	336,345 55
Paid in 1886: —						
For Attleborough Notes,	-	$80,000 00	80,000 00	-	-	-
Amesbury Note,	-	3,000 00	3,000 00	-	-	-
Back Bay Land Notes,	-	36,424 50	36,424 50	-	-	-
Biddeford (Me.) Notes,	-	60,000 00	60,000 00	-	-	-
Biddeford (Me.) Bond,	-	1,000 00	1,000 00	-	-	-
Amounts carried forward,	$2,971,959 61	$180,424 50	$5,554,709 50	$1,395,390 50	-	$6,950,854 11

TREASURER *in account with* TROY & GREENFIELD RAILROAD LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$2,971,959 61		$180,424 50	$5,554,709 50		$1,395,390 50		–	$6,950,854 11
For Boston $ Bonds, ...		–	23,000 00	23,000 00		–		–	–
Braintree Note, ...		–	5,000 00	5,000 00		–		–	–
Brockton Notes, ...		–	104,500 00	104,500 00		–		–	–
Brookline Notes, ...		–	60,000 00	60,000 00		–		–	–
Cambridge Bonds, ...		–	14,000 00	14,000 00		–		–	–
Charlestown Bonds, ...		–	13,500 00	13,500 00		–		–	–
Chelsea Bonds and Notes, . .		–	57,000 00	57,000 00		–		–	–
Commonwealth of Massachusetts, Treasurer's Note, . . .		–	100,000 00	100,000 00		–		–	–
Concord Bonds (N. H.), . . .		–	500 00	500 00		–		–	–
Dighton Note, ...		–	3,000 00	3,000 00		–		–	–
Fall River Bonds, ...		–	14,000 00	14,000 00		–		–	–
Fitchburg Note, ...		–	25,000 00	25,000 00		–		–	–
Gloucester Notes, ...		–	25,000 00	25,000 00		–		–	–
Hingham Note, ...		–	3,000 00	3,000 00		–		–	–
Holyoke Bonds, ...		–	54,000 00	54,000 00		–		–	–
Holyoke Notes, ...		–	65,000 00	65,000 00		–		–	–
Lawrence Notes, ...		–	90,000 00	90,000 00		–		–	–
Leicester Notes, ...		–	7,000 00	7,000 00		–		–	–
Lexington Notes, ...		–	5,500 00	5,500 00		–			
Littleton Notes, ...		–	10,000 00	10,000 00		–			–
Lynn Notes, ...		–	170,000 00	170,000 00		–			
Manchester Bonds,		–	2,000 00	2,000 00				–	–

Middlesex County Notes,		75,000 00	75,000 00	-	-	
Milton Note,	-	10,000 00	10,000 00	-	-	-
Nashua (N. H.) Notes,	-	66,000 00	66,000 00	-	-	-
Newton Notes,	-	105,000 00	105,000 00	-	-	-
Norton Note,	-	4,000 00	4,000 00	-	-	-
Oakham Note,	-	1,500 00	1,500 00	-	-	-
Pawtucket (R. I.) Bonds,	-	262,000 00	262,000 00	-	-	-
Pawtucket (R. I.) Notes,	-	38,000 00	38,000 00	-	-	-
Plymouth County Note,	-	5,000 00	5,000 00	-	-	-
Provincetown Notes,	-	46,000 00	46,000 00	-	-	-
Somerville Notes,	-	350,000 00	350,000 00	-	-	-
Stoughton Bonds,	-	2,000 00	2,000 00	-	-	-
Taunton Notes,	-	87,000 00	87,000 00	-	-	-
Troy & Greenfield R.R. $ Bonds (Mass.),	-	39,500 00	39,500 00	-	-	-
Troy & Greenfield R. R. £ Bonds (Mass.),	-	420,952 25	420,952 25	-	-	-
Walpole Note,	-	4,000 00	4,000 00	-	-	-
Waltham Bonds,	-	7,000 00	7,000 00	-	-	-
Westborough Notes,	-	8,000 00	8,000 00	-	-	-
Winthrop Notes,	-	15,000 00	15,000 00	-	-	-
Worcester Bonds,	-	11,500 00	11,500 00	-	-	-
Excess of Premium on Securities paid by Income,	-	40,230 95	-	-	40,230 95	-
Balances on hand Dec. 31, 1886,	-	342,851 91	-	6,567,771 25	6,910,623 16	-
	$2,971,959 61	$2,971,959 61	$7,963,161 75	$7,963,161 75	$6,950,854 11	$6,950,854 11

Schedule of Securities in Troy & Greenfield Railroad Loan Sinking Fund.

Adams Bonds,	$9,900 00
Adams Notes,	65,000 00
Amesbury Notes,	15,000 00
Amherst Note,	20,000 00
Arlington Bonds,	13,000 00
Attleborough Notes,	30,000 00
Berkshire County Notes,	50,000 00
Beverly Note,	5,000 00
Biddeford (Me.) Bond,	1,000 00
Biddeford Notes,	45,000 00
Boston $ Bonds,	524,000 00
Brockton Notes,	44,500 00
Brookline Notes,	60,000 00
Cambridge Bonds,	37,000 00
Charlestown Bonds,	32,500 00
Chelsea Bonds,	33,000 00
Chelsea Notes,	44,000 00
Clinton Bonds,	12,000 00
Concord (N. H.) Bonds,	7,000 00
Concord (Mass.) Note,	45,000 00
Connecticut Bonds,	2,000 00
Dukes County Note,	3,000 00
Egremont Note,	1,000 00
Fall River Bonds,	32,000 00
Fall River Notes,	80,000 00
Fitchburg Note,	25,000 00
Gloucester Notes,	25,000 00
Greenfield Bonds,	10,000 00
Hamilton Note,	8,000 00
Amount brought forward,	$2,167,600 00
Medford Bonds,	20,000 00
Medford Notes,	15,000 00
Melrose Note,	8,000 00
Meriden (Ct.) Bonds,	2,000 00
Merrimac Note,	6,300 00
Middlesex County Note,	75,000 00
Milton Note,	10,000 00
Nashua (N. H.) Note,	16,000 00
Natick Notes,	9,000 00
Newbury Notes,	2,000 00
Newton Bonds,	13,000 00
Newton Notes,	107,000 00
Northampton Bonds,	9,000 00
Oakham Note,	5,000 00
Pawtucket (R. I.) Bonds,	262,000 00
Provincetown Notes,	46,000 00
Quincy Notes,	15,000 00
Russell Notes,	2,000 00
Salem Bonds,	18,000 00
Salisbury Notes,	12,000 00
Somerville Bonds,	4,000 00
Somerville Notes,	150,000 00
Springfield Bonds,	1,000 00
Stockbridge Bonds,	12,000 00
Stoughton Bonds,	2,000 00
Sunderland Notes,	4,000 00
Taunton Bonds,	15,000 00

Hampshire County Note,	25,000 00	Taunton Notes,	62,000 00
Harbor Improvement Loan Bonds (Mass.),	50,000 00	Troy & Greenfield R. R. $ Bonds (Mass.),	922,500 00
Holyoke Bonds,	104,000 00	Troy & Greenfield R. R. £ Bonds (Mass.),	2,333,486 75
Holyoke Notes,	83,000 00	Waltham Bonds,	7,000 00
Lawrence Bonds,	7,000 00	Westborough Notes,	20,000 00
Leominster Notes,	50,000 00	Westfield Note,	17,000 00
Lexington Notes,	23,400 00	Whately Note,	7,660 00
Lincoln Bonds,	25,000 00	Winchester Note,	10,000 00
Littleton Notes,	10,000 00	Winthrop Notes,	10,000 00
Lynn Bonds,	42,000 00	Woburn Bonds,	54,000 00
Lynn Notes,	150,000 00	Worcester Bonds,	28,000 00
Maine Bonds,	304,300 00	Back Bay Land Notes,	88,224 50
Marblehead Note,	15,000 00		
Amount carried forward,	$2,167,600 00	Total Securities (as before),	$6,567,771 25

Schedule of Back Bay Land Notes in Troy & Greenfield Railroad Loan Sinking Fund.

Nelson S. Bartlett, 1 Note,	$6,317 50	*Amount brought forward,*	$69,282 50
Francis A. Brooks, 10 Notes,	39,109 00		
Proprietors of Hollis Street Meeting House, 3 Notes,	23,856 00	Eben D. Jordan, 8 Notes,	18,942 00
Amount carried forward,	$69,282 50	Total (see above schedule),	$88,224 50

TREASURER *in account with* WAR LOAN SINKING FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances Jan. 1, 1886,	$77,030 70		-	$922,969 30		-		-	$1,000,000 00
Received: —									
For Braintree Notes,	20,000 00		-		-	$20,000 00		-	-
Cambridge Note,	50,000 00		-		-	50,000 00		-	-
Hudson Note,	3,000 00		-		-	3,000 00		-	-
Taunton Note,	10,000 00		-		-	10,000 00		-	-
Paid: —									
For Braintree Note,		-	$10,000 00	10,000 00		-		-	-
Cambridge Note,		-	50,000 00	50,000 00		-		-	-
Taunton Note,		-	10,000 00	10,000 00		-		-	-
War Loan £ Bonds (Mass.),		-	19,466 00	19,466 00		-		-	-
Balances Dec. 31, 1886,		-	70,564 70		-	929,435 30	$1,000,000 00		-
	$160,030 70		$160,030 70	$1,012,435 30		$1,012,435 30	$1,000,000 00		$1,000,000 00

Schedule of Securities in War Loan Sinking Fund.

Boston & Albany R. R. Bonds, ...	$754,000 00	*Amount brought forward*, ...	$778,000 00
Hudson Notes, ...	24,000 00	Milford Bonds, ...	14,200 00
		War Loan £ Bonds (Mass.), ...	137,235 30
Amount carried forward, ...	$778,000 00	Total (as above), ...	$929,435 30

Dr. Treasurer *in account with* *Income of War Loan Sinking Fund. Cr.

Receipts: —		Payments: —	
To Income from Investment in 1886, . .	$48,686 34	By Income Troy & Greenfield R. R. Loan Sinking Fund, ...	$47,102 01
		By Premium and Interest on Securities bought, ...	1,584 33
	$48,686 34		$48,686 34

* The income of this fund is payable to Troy & Greenfield Railroad Loan Sinking Fund.

TREASURER *in account with* HARBOR COMPENSATION FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1886,	$3,560	24	-	$160,000	00	-		-	$163,560 24
Received:—									
For Chelsea Note,	38,000	00	-		-	$38,000 00		-	-
Of Standard Sugar Refinery, Tide-water Assessment,	500	00	-		-	-		-	500 00
Boston, Tide-water Assessment,	24	37	-		-	-		-	24 37
N. P. Brooks, Tide-water Assessment,	103	75	-		-	-		-	103 75
A. M. & G. T. Oakes, Tide-water Assessment,	6	00	-		-	-		-	6 00
Shawmut Boat Club, Tide-water Assessment,	6	00	-		-	-		-	6 00
Boston Dye Wood and Chemical Co., Tide-water Assessment,	16	75	-		-	-		-	16 75
Balances Dec. 31, 1886,	-		$42,217	11	-	122,000	00	$164,217 11	-
	$42,217	11	$42,217	11	$160,000	$160,000	00	$164,217 11	$164,217 11

Schedule of Securities in Harbor Compensation Fund.

Middlesex County Note,	$22,000 00
West Roxbury Notes,	100,000 00
Total (as before),	$122,000 00

Dr. Treasurer *in account with* Income of Harbor Compensation Fund. Cr.

To Cash on hand Jan. 1, 1886,	$39,593 31	Payments: —	
Income for 1886,	8,759 41	By Boston Daily Advertiser,	$9 60
		Journal Newspaper Company,	10 63
		R. M. Pulsifer & Co.,	9 38
		Globe Newspaper Co.,	12 60
		Engineering News Publishing Co.,	10 80
		D. Koppmann,	200 00
		F. N. Wales,	1,415 74
		Eastern Dredging Co.,	10,400 00
		Cash on hand Dec. 31, 1886,	36,283 97
	$48,352 72		$48,352 72

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Balances Jan. 1, 1886,	$214,340 57	–	$2,495,884 00	–	–	$2,710,224 57
Received: —						
Balance of Income for 1885,	5,836 07	–	–	–	–	5,836 07
For Biddeford (Me.) Note,	20,000 00	–	–	$20,000 00	–	–
Chelsea Note,	33,000 00	–	–	33,000 00	–	–
Cheshire Notes,	3,000 00	–	–	3,000 00	–	–
Dana Note,	2,234 00	–	–	2,234 00	–	–
Gloucester Note,	25,000 00	–	–	25,000 00	–	–
Lexington Note,	4,000 00	–	–	4,000 00	–	–
Middlesex County Note,	25,000 00	–	–	25,000 00	–	–
Milton Notes,	15,000 00	–	–	15,000 00	–	–
Nashua (N. H.) Note,	20,000 00	–	–	20,000 00	–	–
Needham Notes,	8,000 00	–	–	8,000 00	–	–
Newbury Notes,	12,000 00	–	–	12,000 00	–	–
North Reading Note,	1,000 00	–	–	1,000 00	–	–
Orange Note,	2,500 00	–	–	2,500 00	–	–
Stow Note,	1,500 00	–	–	1,500 00	–	–
Taunton Notes,	43,000 00	–	–	43,000 00	–	–
Watertown Note,	10,000 00	–	–	10,000 00	–	–
Westborough Notes,	13,000 00	–	–	13,000 00	–	–
Winthrop Note,	4,000 00	–	–	4,000 00	–	–
Paid: —						
For Amesbury Note,	–	$7,000 00	7,000 00	–	–	
Amherst Note,	–	9,000 00	9,000 00	–	–	–

Biddeford (Me.) Notes,	–	40,000 00	40,000 00	–	–	–
Brookline Note,	–	9,600 00	9,600 00	–		–
Chelsea Note,	–	33,000 00	33,000 00	–	–	–
Cheshire Notes,	–	5,000 00	5,000 00	–	–	–
Fall River Note,	–	16,000 00	16,000 00	–	–	–
Gloucester Note,	–	25,000 00	25,000 00	–	–	–
Hampshire County Note,	–	20,000 00	20,000 00	–	–	–
Hatfield Note,	–	1,500 00	1,500 00	–	–	–
Holyoke Notes,	–	12,000 00	12,000 00	–	–	–
Lexington Notes,	–	9,500 00	9,500 00	–	–	–
Melrose Notes,	–	19,000 00	19,000 00	–	–	–
Middlesex County Note,	–	25,000 00	25,000 00	–	–	–
Nashua (N. H.) Note,	–	20,000 00	20,000 00	–	–	–
Newbury Notes,	–	12,000 00	12,000 00	–	–	–
North Reading Note,	–	1,000 00	1,000 00	–	–	–
Rockland Notes,	–	18,000 00	18,000 00	–	–	–
Stoneham Note,	–	5,000 00	5,000 00	–	–	–
Stow Note,	–	1,500 00	1,500 00	–	–	–
Swampscott Notes,	–	11,000 00	11,000 00	–	–	–
Taunton Notes,	–	35,000 00	35,000 00	–	–	–
Taunton Bond,	–	70,000 00	70,000 00	–	–	–
Watertown Note,	–	10,000 00	10,000 00	–	–	–
Westborough Notes,	–	13,000 00	13,000 00	–	–	–
Winchester Notes,	–	15,000 00	15,000 00	–	–	–
Winthrop Note,	–	4,000 00	4,000 00	–	–	–
Woburn Note,	–	3,000 00	3,000 00	–	–	–
Premium on Securities purchased,	–	116 64	–	–	116 64	–
Balances Dec. 31, 1886,	–	12,194 00	–	2,703,750 00	2,715,944 00	–
	$462,410 64	$462,410 64	$2,945,984 00	$2,945,984 00	$2,716,060 64	$2,716,060 64

Schedule of Securities in Massachusetts School Fund.

Adams Bonds,	$40,700 00	*Amount brought forward,*	$2,236,050 00
Amesbury Notes,	18,000 00		
Amherst Notes,	9,000 00	Newbury Note,	$6,000 00
Beverly Notes,	30,000 00	Newton Note,	46,000 00
Biddeford Note,	20,000 00	Orange Notes,	10,000 00
Boston and Albany R. R. Bonds,	1,852,000 00	Princeton Note,	5,000 00
Brookline Notes,	9,600 00	Reading Note,	7,500 00
Cheshire Note,	2,000 00	Rockland Notes,	18,000 00
Fall River Bonds,	16,000 00	Salem Notes,	150,000 00
Gay Head Note,	250 00	Stoneham Note,	5,000 00
Hampshire County Note,	20,000 00	Stow Note,	4,000 00
Hatfield Note,	1,500 00	Swampscott Notes,	14,000 00
Holyoke Notes,	12,000 00	Taunton Notes,	85,000 00
Hopkinton Note,	6,000 00	Truro Note,	1,000 00
Lexington Note,	5,500 00	Waltham Bonds,	30,000 00
Lynn Note,	100,000 00	Weymouth Note,	14,000 00
Maine Bonds,	9,600 00	Williamstown Bonds,	32,200 00
Melrose Notes,	19,000 00	Winchester Notes,	15,000 00
Merrimac Note,	8,000 00	Woburn Bonds,	22,000 00
Middlesex County Notes,	55,000 00	Woburn Notes,	3,000 00
New Hampshire Bonds,	1,900 00		
Amount carried forward,	$2,236,050 00	Total Securities (as above),	$2,703,750 00

DR. TREASURER *in account with* INCOME OF MASSACHUSETTS SCHOOL FUND. CR.

To Cash on hand Jan. 1, 1886,	$72,897 53	By Payments: —	
Income for 1886,	137,318 06	By Cities and Towns, Moiety of Income of 1885,	$67,061 46
		Town of Hanson (forfeited in 1885),	213 45
		Secretary Board of Education,	3,400 00
		Support of Normal Schools,	63,595 54
		Teachers' Institutes,	604 13
		County Teachers' Associations,	250 00
		Mass. Teachers' Association,	443 42
		Normal Art School,	118 69
		Fund. Balance of Income of 1885,	5,836 07
		Premium and Interest on Securities bought,	67 50
		Cash on hand Dec. 31, 1886,	68,625 33
	$210,215 59		$210,215 59

TREASURER *in account with* ROGERS BOOK FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1886,		–	–	$1,000 00		–		–	$1,000 00
No transactions in 1886.									
Balances Dec. 31, 1886,		–	–		–	$1,000 00	$1,000 00		–
		–	–	$1,000 00		$1,000 00	$1,000 00		$1,000 00

Schedule of Securities in Rogers Book Fund.

State of Maine Bond,	$1,000 00

Dr. Treasurer *in account with* Income of Rogers Book Fund. Cr.

To Cash on hand Jan. 1, 1886,	$90 00	Payments: —	
		By E. C. Putnam,	$30 00
Receipts: —		A. B. Richardson,	90 00
Income, Interest on Investments,	60 00	Cash on hand Dec. 31, 1886,	30 00
	$150 00		$150 00

TREASURER *in account with* TECHNICAL EDUCATION FUND, COMMONWEALTH GRANT.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balances Jan. 1, 1886,	$62,825 35	-	$78,750 00	-	-	$141,575 35
Received: —						
For Ashburnham Note,	3,000 00	-	-	$3,000 00	-	-
Leicester Note,	850 00	-	-	850 00	-	-
Lexington Note,	2,500 00	-	-	2,500 00	-	-
Middlesex County Note,	30,000 00	-	-	30,000 00	-	-
Milton Note,	5,000 00	-	-	5,000 00	-	-
Revere Note,	10,500 00	-	-	10,500 00	-	-
Rockland Note,	6,000 00	-	-	6,000 00	-	-
Taunton Note,	70,000 00	-	-	70,000 00	-	-
West Newbury Note,	600 00	-	-	600 00	-	-
Winthrop Notes,	8,000 00	-	-	8,000 00	-	-
Paid: —						
For Ashburnham Note,	-	$3,000 00	3,000 00	-	-	-
Concord Notes,	-	15,000 00	15,000 00	-	-	-
Hampshire County Note,	-	10,000 00	10,000 00	-	-	-
Lynn Note,	-	30,000 00	30,000 00	-	-	-
Taunton Notes,	-	70,000 00	70,000 00	-	-	-
Winthrop Note,	-	5,000 00	5,000 00	-	-	-
Balances Dec. 31, 1886,	-	66,275 35	-	75,300 00	$141,575 35	-
	$199,275 35	$199,275 35	$211,750 00	$211,750 00	$141,575 35	$141,575 35

Schedule of Securities in Technical Education Fund, Commonwealth Grant.

Concord Notes,	$15,000 00	*Amount brought forward,*	$62,000 00
Hampshire County Note,	10,000 00	Princeton Note,	2,500 00
Holbrook Notes,	7,000 00	Truro Note,	1,000 00
Lynn Note,	30,000 00	West Newbury Notes,	4,800 00
		Weymouth Note,	5,000 00
Amount carried forward,	$62,000 00	Total (as before),	$75,300 00

Treasurer *in account with* Income of Technical Education Fund, Commonwealth Grant.

Dr.		Cr.	
To Cash on hand Jan. 1, 1886,	$1,324 38	By Payments: —	
		Agricultural College,	$3,231 36
Income: —		Institute of Technology,	1,615 68
Interest on Investments,	4,611 17	Cash on hand Dec. 31, 1886,	1,088 51
	$5,935 55		$5,935 55

TREASURER *in account with* TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1886,		–	–	$219,000 00		–		–	$219,000 00
No transactions during year.									
Balances Dec. 31, 1886,		–	–		–	$219,000 00	$219,000 00		–
				$219,000 00		$219,000 00	$219,000 00		$219,000 00

SCHEDULE OF SECURITIES IN TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

Boston & Albany R. R. Bonds,	$219,000 00
Total,	$219,000 00

TREASURER *in account with* INCOME TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

DR.		CR.	
To Receipts in 1886: —		By Payments in 1886: —	
Interest on Investments,	$10,950 00	Agricultural College,	$7,300 00
		Institute of Technology,	3,650 00
	$10,950 00		$10,950 00

TREASURER *in account with* TODD NORMAL SCHOOL FUND.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Balances Jan. 1, 1886, ...	$100 00	–	$12,000 00	–	–	$12,100 00
Received:—						
For Russell Note, ...	1,000 00	–	–	$1,000 00	–	–
South Hadley Note, . . .	1,000 00	–	–	1,000 00	–	–
Balances Dec. 31, 1886, . . .	–	$2,100 00	–	10,000 00	$12,100 00	–
	$2,100 00	$2,100 00	$12,000 00	$12,000 00	$12,100 00	$12,100 00

SCHEDULE OF SECURITIES IN TODD NORMAL SCHOOL FUND.

Bourne Note, ...	$1,000 00	*Amount brought forward*, ...	$4,000 00
Cambridge Bond, ...	3,000 00	Russell Note, ...	2,000 00
		South Hadley Notes, ...	4,000 00
Amount carried forward, ...	$4,000 00	Total (as above), ...	$10,000 00

DR. TREASURER *in account with* INCOME OF TODD NORMAL SCHOOL FUND. CR.

To Cash on hand Jan. 1, 1886,	$0 17	By Payments: —	
Income received in 1886,	548 97	To Treasurer Board of Education,	$543 89
		Cash on hand Dec. 31, 1886,	5 25
	$549 14		$549 14

TREASURER *in account with* CAPE COD CANAL COMMISSIONERS' FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1886,	$2,249 91		-		-	$2,249 91
No transactions in 1886.						
Balances Dec. 31, 1886,		-	$2,249 91	$2,249 91		-
	$2,249 91		$2,249 91	$2,249 91		$2,249 91

TREASURER *in account with* COMMONWEALTH'S FLATS IMPROVEMENT FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Total Fund.	Cr.
Balances Jan. 1, 1886,	$90,045 30		–		–	$90,045 30
Received: —						
From Income for 1886,	1,104 16		–		–	1,104 16
Revenue. Appropriated by Legislature,	75,000 00		–		–	75,000 00
Income Harbor Compensation Fund, for amount paid Eastern Dredging Co., returned,	4,440 00		–		–	4,440 00
Paid: —						
S. A. Warren,		–	$600 85	$600 85		–
F. W. Hodgdon,		–	2,050 56	2,050 56		–
John P. Perkins & Son,		–	1,797 94	1,797 94		–
New England Dredging Co.,		–	105,528 96	105,528 96		–
Buff & Berger,		–	55 10	55 10		–
Boston,		–	4,839 12	4,839 12		–
F. G. Whitcomb,		–	160 00	160 00		–
Lewis & Scott,		–	19 86	19 86		–
J. W. Hildreth,		–	12 82	12 82		–
J. W. Murray,		–	308 00	308 00		–
M. J. Collins,		–	11,714 06	11,714 06		–
Globe Newspaper Co.,		–	12 00	12 00		–
R. M. Pulsifer & Co.,		–	8 75	8 75		–
Journal Newspaper Co.,		–	7 50	7 50		–
Jenney Manufacturing Co.,		–	30 00	30 00		–
Over-investment of Income,		–	5 13	5 13		–

Eastern Dredging Co.,	–	4,440 00	4,440 00	–
Balances Dec. 31, 1886,	–	38,998 81	38,998 81	–
	$170,589 46	$170,589 46	$170,589 46	$170,589 46

TREASURER *in account with* BAY STATE BENEFICIARY ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$27,000 00	–	–	$27,000 00
Received: —						
Cash from Association for Investment,	$2,850 00	–	–	–	–	2,850 00
Income for Investment,	1,150 00	–	–	–	–	1,150 00
Paid: —						
For Hampden County Bonds,	–	$4,000 00	4,000 00	–	–	–
Balances Dec. 31, 1886: —						
Hampden County Bonds,	–	–	–	$31,000 00	$31,000 00	–
	$4,000 00	$4,000 00	$31,000 00	$31,000 00	$31,000 00	$31,000 00

TREASURER *in account with* INCOME OF BAY STATE BENEFICIARY ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Cash on Jan. 1, 1886,	$170 00	–
Received. Interest on Investments,	980 00	–
Paid. Trust Deposit for Investment,	–	$1,150 00
	$1,150 00	$1,150 00

TREASURER *in account with* BERKSHIRE HEALTH AND ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$1,000 00	–	–	$1,000 00
Received. For United States Bonds,	$1,000 00	–	–	$1,000 00	–	–
Paid. For Lynn Bond,	–	$1,000 00	1,000 00	–	–	–
Securities in Fund Dec. 31, 1886 :— Lynn Bond,	–	–	–	1,000 00	$1,000 00	–
	$1,000 00	$1,000 00	$2,000 00	$2,000 00	$1,000 00	$1,000 00

TREASURER *in account with* INCOME OF BERKSHIRE HEALTH AND ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,		$36 25	–
Cash on hand Dec. 31, 1886,		–	$36 25
		$36 25	$36 25

TREASURER *in account with* BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$120,000 00		–		–	$120,000 00
No transactions.									
Balances Dec. 31, 1886,		–	–		–	$120,000 00	$120,000 00		–
		–	–	$120,000 00		$120,000 00	$120,000 00		$120,000 00
Securities, Dec 31, 1886:—									
United States Bonds,		–	–	$120,000 00		–		–	–

TREASURER *in account with* INCOME OF BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,		$2,400 00	–
Paid to Company,		–	$2,400 00
		$2,400 00	$2,400 00

TREASURER *in account with* BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Deposit.	Cr.
Balances Jan. 1, 1886,	–	–	$300,000 00	–	–	$300,000 00
Received for United States Bonds,	$102,000 00	–	–	$102,000 00	–	–
Received difference in exchange of Securities, $ for £, at $4.8665,	404 05	–	–	–	–	404 05
Paid for Eastern R.R. Bonds, £1,200,	–	$5,839 80	5,839 80	–	–	–
for Eastern R.R. Bonds, $,	–	15,000 00	15,000 00	–	–	–
for Old Colony R.R. Bonds,	–	11,000 00	11,000 00	–	–	–
for Troy & Greenfield R.R. Bonds (at par, Mass. £14,500),	–	70,564 25	70,564 25	–	–	–
Securities in Fund Dec. 31, 1886, to Balance: —						
Boston & Lowell R R. Bonds,	–	–	–	100,000 00	$100,000 00	–
Fitchburg R.R. Co. Bonds,	–	–	–	30,000 00	30,000 00	–
Boston, Clinton, Fitchburg & New Bedford R.R. Bonds,	–	–	–	2,000 00	2,000 00	–
Providence & Worcester R.R. Bonds,	–	–	–	50,000 00	50,000 00	–
Old Colony R R. Bonds,	–	–	–	27,000 00	27,000 00	–
Troy & Greenfield Railroad Bonds (Mass. £),	–	–	–	70,564 25	70,564 25	–
Eastern R. R. Co. Bonds, £,	–	–	–	5,839 80	5,839 80	–
Eastern R.R. Co. Bonds, $,	–	–	–	15,000 00	15,000 00	–
	$102,404 05	$102,404 05	$402,404 05	$402,404 05	$300,404 05	$300,404 05

TREASURER *in account with* INCOME OF BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Income from Interest on Securities,	$5,637 67		–
Paid Endicott & Macomber, Attorneys for Company,	–		$5,637 67
	$5,637 67		$5,637 67

TREASURER *in account with* CAPE COD SHIP CANAL COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$200,000 00		–		–	$200,000 00
No transactions.									
United States Bonds on hand to Balance,		–	–		–	$200,000 00	$200,000 00		–
		–	–	$200,000 00		$200,000 00	$200,000 00		$200,000 00

TREASURER *in account with* INCOME CAPE COD SHIP CANAL COMPANY TRUST DEPOSIT.

TRANSACTIONS.	CASH. DR.	CASH. CR.
Received Interest on United States Bonds,	$4,500 00	–
Paid Treasurer of Company,	–	$4,500 00
	$4,500 00	$4,500 00

TREASURER *in account with* EASTERN ASSOCIATES TRUST DEPOSIT.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL DEPOSIT. DR.	TOTAL DEPOSIT. CR.
Balances Jan. 1, 1886,	–	–	$2,000 00	–	–	$2,000 00
Received for United States Bond,	$1,000 00	–	–	$1,000 00	–	–
No payments					–	–
Cash on hand Dec. 31, 1886,	–	$1,000 00	–	–	–	–
United States Bonds, Dec. 31, 1886,	–	–	–	1,000 00	$2,000 00	–
	$1,000 00	$1,000 00	$2,000 00	$2,000 00	$2,000 00	$2,000 00

TREASURER *in account with* INCOME OF EASTERN ASSOCIATES TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investment,		$60 00	–
Cash on hand Dec. 31, 1886,		–	$60 00
		$60 00	$60 00

TREASURER *in account with* EQUITABLE MUTUAL RELIEF SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–		$3,300 00	–		–	$3,300 00
Received for United States Bond,		$100 00	–		–	$100 00		–	–
Balances Dec. 31, 1886,		–	$100 00		–	3,200 00		$3,300 00	–
		$100 00	$100 00		$3,300 00	$3,300 00		$3,300 00	$3,300 00
Securities in Deposit: —									
United States Bonds,		–	–		$3,200 00	–		–	–

TREASURER *in account with* INCOME OF EQUITABLE MUTUAL RELIEF SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Received Interest on Investment,	$97 50	–
Cash on hand Dec. 31, 1886,	–	$97 50
	$97 50	$97 50

TREASURER *in account with* FRATERNAL AID ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$1,300 00	–	–	$1,300 00
No transactions.						
United States Bonds on hand to Balance,	–	–	–	$1,300 00	$1,300 00	–
	–	–	$1,300 00	$1,300 00	$1,300 00	$1,300 00

TREASURER *in account with* INCOME OF FRATERNAL AID ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investment,		$58 48	–
Cash on hand Dec. 31, 1886,		–	$58 48
		$58 48	$58 48

TREASURER *in account with* HOME MUTUAL AID ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$5,250 00		–		–	$5,250 00
United States Bonds on hand to Balance Dec. 31, 1886,		–	–		–	$5,250 00	$5,250 00		–
		–	–	$5,250 00		$5,250 00	$5,250 00		$5,250 00

TREASURER *in account with* INCOME OF HOME MUTUAL AID ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Received Interest on Investments,	$262 50	–
Cash on hand Dec. 31, 1886,	–	$262 50
	$262 50	$262 50

TREASURER *in account with* HOME RELIEF ASSOCIATION OF MASSACHUSETTS TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$500 00	–	–	$500 00
United States Bonds on hand Dec. 31, 1886,	–	–	–	$500 00	$500 00	–
	–	–	$500 00	$500 00	$500 00	$500 00

TREASURER *in account with* INCOME HOME RELIEF ASSOCIATION OF MASS. TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investment,		$22 48	–
Cash on hand Dec. 31, 1886,		–	$22 48
		$22 48	$22 48

TREASURER *in account with* JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1886,		–	–	$100,000 00		–		–	$100,000 00
Danvers Lunatic Hospital Bonds on hand Dec. 31, 1886,		–	–		–	$100,000 00	$100,000 00		
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Income for 1886,		$2,500 00	–
Paid John Hancock Life Insurance Co.,		–	$2,500 00
		$2,500 00	$2,500 00

TREASURER *in account with* LA METROPOLE COMPAGNIE D'ASSURANCES GENERALE TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$2,000 00	–	–	$2,000 00
Received for United States Bonds,	$2,000 00	–	–	$2,000 00	–	–
Paid Attorney of Company by decree of Court,	–	$2,000 00	–	–	$2,000 00	–
	$2,000 00	$2,000 00	$2,000 00	$2,000 00	$2,000 00	$2,000 00

TREASURER *in account with* MASSACHUSETTS BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$52,550 00	–	–	$52,550 00
Received: —						
For Note of James L. Corthell,	$1,000 00	–	–	$1,000 00	–	–
Note of First Baptist Church at Wollaston (on account),	125 00	–	–	125 00	–	–
Note of George F. Pinkham (on account of),	2,000 00	–	–	2,000 00	–	–
United States Bonds,	20,000 00	–	–	20,000 00	–	–

From Treasurer of Mass. Benefit Association for Investment, . . .	37,682 98	–	–	–	–	37,682 98
Receiver of U. S. Benefit Association, ...	5,400 00	–	–	–	–	5,400 00
Income of Trust Deposit, . .	2,192 02	–	–	–	–	2,192 02
Paid: —						
For Note of J. L. Corthell, ...	–	$1,000 00	1,000 00	–	–	–
Note of H. F. Woods and others, ,	–	25,000 00	25,000 00	–	–	–
U. S. Bonds, transferred by Receiver of U. S. Benefit Association, ...	–	5,400 00	5,400 00	–	–	–
Note of Mary B. Thomas, . .	–	3,000 00	3,000 00	–	–	–
Note of Frank P. Tucker, . .	–	3,000 00	3,000 00	–	–	–
Note of Geo. C. Barrett and others,	–	5,000 00	5,000 00	–	–	–
Note of Franklin Rand, . .	–	1,000 00	1,000 00	–	–	–
Note of Sarah J. Merrill, . .	–	7,000 00	7,000 00	–	–	–
Bonds of Somerville, . . .	–	7,000 00	7,000 00	–	–	–
Bond of Lynn, ...	–	8,000 00	8,000 00	–	–	–
Exchange of Securities, . .	–	1,000 00	–	–	$1,000 00	–
Correction in entry of Note of G. F. Pinkham, ...	–	2,000 00	–	–	2,000 00	–
Balances Dec. 31, 1886, . . .	–	–	–	94,825 00	94,825 00	–
	$68,400 00	$68,400 00	$117,950 00	$117,950 00	$97,825 00	$97,825 00

Schedule of Securities in Massachusetts Benefit Association Trust Deposit.

Note of Chas. H. Bacall, mortgage,	$7,000 00	*Amount brought forward,*	$43,925 00
of Q. A. Faunce, "	2,000 00	Note of Frank P. Tucker,	3,000 00
of A. E. Greenwood, "	1,600 00	of M. B. Thomas and others,	3,000 00
of S. M. McKendry,	1,450 00	of Sarah J. Merrill,	7,000 00
of First Baptist Church, Wollaston,	875 00	of Geo. F. Pinkham,	7,200 00
of H. F Wood and others,	25,000 00	United States Bonds,	15,700 00
of G. C. Barrett and others,	5,000 00	Lynn Bond,	8,000 00
of Franklin Rand and others,	1,000 00	Somerville Bonds,	7,000 00
Amount carried forward,	$43,925 00	Total (as above),	$94,825 00

Treasurer *in account with* Income of Massachusetts Benefit Association Trust Deposit.

Dr.		Cr.	
To Cash on hand Jan. 1, 1886,	$192 50	Payments:	
Income of U. S. Benefit Association, transferred by Receiver,	162 00	By Trust Deposit for Investment,	$2,192 02
Income for 1886: Interest on Investments,	2,800 52	Cash on hand Dec. 31, 1886,	963 00
	$3,155 02		$3,155 02

TREASURER *in account with* MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		-	-	$1,500 00		-		-	$1,500 00
No transactions.									
Balance Dec. 31, 1886,		-	-		-	-		-	-
Securities on hand: —									
Boston & Lowell R. R. Bonds,		-	-		-	$1,000 00		-	-
United States Bonds,					-	500 00	$1,500 00		
		-	-	$1,500 00		$1,500 00	$1,500 00		$1,500 00

TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Securities,		$55 00	-
Cash on hand Dec. 31, 1886,		-	$55 00
		$55 00	$55 00

TREASURER *in account with* MASSACHUSETTS MUTUAL AID SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	-	-	$3,000 00	-	-	$3,000 00
No transactions.						
Securities on hand to Balance Dec. 31, 1886: —						
Dayton (Ohio) Bonds,	-	-	-	$3,000 00	$3,000 00	-
	-	-	$3,000 00	$3,000 00	$3,000 00	$3,000 00

TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL AID SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Received Interest on Investments,	$120 00	-
Cash on hand Dec. 31, 1886,	-	$120 00
	$120 00	$120 00

TREASURER *in account with* MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$100,000 00		–		–	$100,000 00
No transactions.									
Balance, Securities on hand Dec. 31, 1886: —									
United States Bonds,		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,	$2,250 00		–
Paid to Company,		–	$2,250 00
	$2,250 00		$2,250 00

TREASURER *in account with* MASSACHUSETTS RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–		$500 00	–		–	$500 00
Received for U. S. Bond 3 per cent. (called),		$500 00	–		–	$500 00		–	–
Paid for U. S Bond 4½ per cent.,		–	$500 00		$500 00	–		–	–
U. S. Bond in Deposit to Balance Dec. 31, 1886,		–	–		–	$500 00		$500 00	–
		$500 00	$500 00		$1,000 00	$1,000 00		$500 00	$500 00

TREASURER *in account with* INCOME MASSACHUSETTS RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,		$18 72	–
Paid on account Premium on 4½ per cent. Bond,		–	$13 10
Cash on hand Dec. 31, 1886,		–	5 62
		$18 72	$18 72

TREASURER *in account with* MASSACHUSETTS STANDARD BENEFIT COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$200 00	–	–	$200 00
Received from Company for Investment,	$200 00	–	–	–	–	200 00
Paid for United States Bonds,	–	$200 00	200 00	–	–	–
Securities on hand Dec. 31, 1886:						
United States Bonds,	–	–	–	$400 00	$400 00	–
	$200 00	$200 00	$400 00	$400 00	$400 00	$400 00

TREASURER *in account with* INCOME OF MASSACHUSETTS STANDARD BENEFIT COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Received Interest on Investments,	$7 48	–
Cash on hand Dec. 31, 1886,	–	$7 48
	$7 48	$7 48

TREASURER *in account with* MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan. 1, 1886,		–	–	$5,000 00		–		–	$5,000 00
No transactions.									
United States Bonds on hand to Balance, Dec. 31, 1886,		–	–		–	$5,000 00	$5,000 00		–
		–	–	$5,000 00		$5,000 00	$5,000 00		$5,000 00

TREASURER *in account with* INCOME OF MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,	$250 00		–
Cash on hand Dec. 31, 1886,		–	$250 00
	$250 00		$250 00

TREASURER *in account with* MILFORD MUTUAL RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	–	–	$500 00	–	–	$500 00
Received Principal of U. S. Bond,	$500 00	–	–	$500 00	–	–
Cash on hand Dec. 31, 1886,	–	$500 00	–	–	$500 00	–
	$500 00	$500 00	$500 00	$500 00	$500 00	$500 00

TREASURER *in account with* INCOME OF MILFORD MUTUAL RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Received Interest on Investments,	$3 75	–
Cash on hand Dec. 31, 1886,	–	$3 75
	$3 75	$3 75

TREASURER *in account with* NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886, ...	–	–	$4,500 00	–	–	$4,500 00
Received of Association for Investment, ...	$3,500 00	–	–	–	–	3,500 00
Paid for United States Bonds, . . .	–	$3,500 00	3,500 00	–	–	–
United States Bonds on hand to Balance Dec. 31, 1886, ...	–	–	–	$8,000 00	$8,000 00	–
	$3,500 00	$3,500 00	$8,000 00	$8,000 00	$8,000 00	$8,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Received Interest on Investments, ...	$255 00	–
Paid to Treasurer of Association for Investment, ...	–	$255 00
	$255 00	$255 00

TREASURER *in account with* NEW ENGLAND MUTUAL AID SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$11,000 00		–		–	$11,000 00
Received of Treasurer of Society for Investment,		$500 00	–		–	–		–	500 00
Paid for United States Bonds,		–	$500 00		500 00	–		–	–
United States Bonds, Balance Dec. 31, 1886,		–	–		–	$11,500 00	$11,500 00		–
		$500 00	$500 00		$11,500 00	$11,500 00	$11,500 00		$11,500 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL AID SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,		$550 00	–
Paid Treasurer of Society for Investment,		–	$550 00
		$550 00	$550 00

TREASURER *in account with* NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$113,000 00		–		–	$113,000 00
No transactions.									
Balances Dec. 31, 1886,		–	–		–	–		–	–
Bounty Loan Bonds (Mass.),		–	–		–	$77,000 00		–	–
Troy & Greenfield R. R. Bonds (Mass.),		–	–		–	10,000 00		–	–
United States Bonds,		–	–		–	26,000 00	$113,000 00		–
		–	–	$113,000 00		$113,000 00	$113,000 00		$113,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL LIFE INSURANCE TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,	$2,467 50		–
Paid Treasurer of Company,	–		$2,467 50
	$2,467 50		$2,467 50

TREASURER *in account with* NEW ENGLAND RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Deposit.	Cr.
Balances Jan. 1, 1886,	–		–	$11,000 00		–		–	$11,000 00
Received for called U. S. Bonds,	$11,000 00		–	–		$11,000 00		–	–
Paid for U. S. Bonds,	–		$10,000 00	$10,000 00		–		–	–
Paid Income Balance from Sale of Bonds,	–		1,000 00	–		–	$1,000 00		–
U. S. Bonds Dec. 31, 1886, to Balance,	–		–	–		10,000 00	10,000 00		–
	$11,000 00		$11,000 00	$21,000 00		$21,000 00	$11,000 00		$11,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.
Received Interest on Investments,	$1,410 00		–
Paid Premium and Interest on Bonds bought,	–		$1,150 00
Cash on hand Dec. 31, 1886,	–		260 00
	$1,410 00		$1,410 00

TREASURER *in account with* PEOPLE'S ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886, ...		-	-		$500 00	-		-	$500 00
No transactions.									
U. S. Bond in Deposit to Balance Dec. 31, 1886, ...		-	-		-	$500 00		$500 00	-
		-	-		$500 00	$500 00		$500 00	$500 00

TREASURER *in account with* INCOME OF PEOPLE'S ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments, ...		$22 48	-
Cash on hand Dec. 31, 1886, ...		-	$22 48
		$22 48	$22 48

TREASURER *in account with* SPRINGFIELD LIFE ASSURANCE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		-	-	$1,000 00		-		-	$1,000 00
No transactions.									
Hampden County Bond on hand to Balance Dec. 31, 1886,		-	-		-	$1,000 00	$1,000 00		-
		-	-	$1,000 00		$1,000 00	$1,000 00		$1,000 00

TREASURER *in account with* INCOME OF SPRINGFIELD LIFE ASSURANCE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,		$30 00	-
Cash on hand Dec. 31, 1886,		-	$30 00
		$30 00	$30 00

TREASURER *in account with* STATE MUTUAL LIFE ASSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Deposit.	Cr.
Balances Jan. 1, 1886,		–	–	$150,000 00		–		–	$150,000 00
No transactions.									
U. S. Bonds in Deposit to Balance Dec. 31, 1886,		–	–		–	$150,000 00	$150,000 00		–
		–	–	$150,000 00		$150,000 00	$150,000 00		$150,000 00

TREASURER *in account with* INCOME OF STATE MUTUAL LIFE ASSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.
Received Income from Investments (in part),	$1,300 00		–
Paid to Treasurer of the Company,	–		$1,300 00
	$1,300 00		$1,300 00

TREASURER *in account with* THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$100,000 00		–		–	$100,000 00
No transactions.									
U. S. Bonds in Deposit to Balance Dec. 31, 1886,		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,	$2,000 00		–
Paid to Company,		–	$2,000 00
	$2,000 00		$2,000 00

TREASURER *in account with* UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$100,000 00		–		–	$100,000 00
Received for U. S. Bonds,	$100,000 00		–			$100,000 00		–	–
Surplus in exchange of Bonds,	445 35		–		–	–		–	445 35
Paid for Eastern R. R. Bonds, £,		–	$38,445 35	38,445 35		–		–	–
Eastern R. R. Bonds, $,		–	30,000 00	30,000 00		–		–	–
Boston & Lowell R. R. Bonds,		–	14,000 00	14,000 00		–		–	–
Boston & Maine R. R. Bonds,		–	6,000 00	6,000 00		–		–	–
Boston & Albany R. R. Bonds,		–	4,000 00	4,000 00		–		–	–
Old Colony R. R. Bonds,		–	8,000 00	8,000 00		–		–	–
Balances Dec. 31, 1886,		–	–		–	$100,445 35	$100,445 35		–
	$100,445 35		$100,445 35	$200,445 35		$200,445 35	$100,445 35		$100,445 35

SCHEDULE OF SECURITIES IN UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

Boston & Albany R. R. Bonds,	$4,000 00	*Amount brought forward,*	$24,000 00
Boston & Lowell R. R. Bonds,	14,000 00	Eastern R. R. Bonds,	68,445 35
Boston & Maine R. R. Bonds,	6,000 00	Old Colony R. R. Bonds,	8,000 00
Amount carried forward,	$24,000 00	Total Securities (as above),	$100,445 35

TREASURER *in account with* INCOME OF UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,	$2,290 86		–
Paid to Endicott & Macomber, Attorneys of Company,	–		$2,290 86
	$2,290 86		$2,290 86

TREASURER *in account with* UNION MUTUAL BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$2,500 00		–		–	$2,500 00
No transactions.									
Worcester Bond in Deposit to Balance Dec. 31, 1886,		–	–		–	$2,500 00	$2,500 00		–
		–	–	$2,500 00		$2,500 00	$2,500 00		$2,500 00

TREASURER *in account with* INCOME OF UNION MUTUAL BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Cash on hand Jan. 1, 1886,	$43 75	-
Received Interest on Investments,	87 50	-
Cash on hand Dec. 31, 1886,	-	$131 25
	$131 25	$131 25

TREASURER *in account with* UNITED STATES BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,	-	-	$5,400 00	-	-	$5,400 00
Received for U. S. Bonds,	$5,400 00	-	-	$5,400 00	-	-
Paid to Receiver W. G. Corthell, for transfer to Massachusetts Benefit Association,	-	$5,400 00	-	-	$5,400 00	-
	$5,400 00	$5,400 00	$5,400 00	$5,400 00	$5,400 00	$5,400 00

TREASURER *in account with* INCOME OF UNITED STATES BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.
Received Interest on Investments,		$162 00	–
Paid W. G. Corthell, Receiver for transfer to Income of Massachusetts Benefit Association Trust Deposit,		–	$162 00
		$162 00	$162 00

TREASURER *in account with* UNITED STATES MUTUAL ACCIDENT RELIEF COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances Jan. 1, 1886,		–	–	$1,500 00		–		–	$1,500 00
No transactions.									
Securities on hand Dec. 31, 1886, to Balance: —									
Lawrence Bond,		–	–		–	$500 00		$500 00	–
Newburyport Bond,		–			–	1,000 00		1,000 00	–
		–	–	$1,500 00		$1,500 00		$1,500 00	$1,500 00

TREASURER *in account with* INCOME OF UNITED STATES MUTUAL ACCIDENT RELIEF COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.
Received Interest on Investments,	$60 00	-
Cash on hand Dec. 31, 1886,	-	$60 00
	$60 00	$60 00

Statement of Sums Unpaid Dec. 31, 1886, on Warrants received in the Treasury during the Year 1886.

Warrant.	NAME OF PERSON OR CORPORATION.	Amounts.	Totals.
	Temporary Support of Paupers.		
176	Hopkinton, ...	$4 00	
			$4 00
	Support of Foundlings.		
112	Smith, Sarah E., ...	$0 39	
			39
	State and Military Aid.		
439	Hopkinton, chapter 302, ...	$317 00	
439	Hopkinton, chapter 252, ...	603 10	
439	Tolland, ...	4 00	
			924 10
	Unclaimed Dividends of Insolvent Savings Banks.		
36	Crowell, R. A., ...	$8 58	
36	Smith, Sarah, Estate, ...	2 24	
46	Hall, Polly, ...	2 52	
46	Gorham, George, ...	47	
252	Smith, Fred. H., ...	1 00	
329	Tolland, Annie, ...	7 92	
			22 73
	Burial of Paupers.		
176	Hopkinton, ...	$15 00	
			15 00
	Total unpaid, ...	. . . .	$966 22

Interest on Public Debt unpaid Dec. 31, 1886.

Coast Defence Loan, ...	$1,225 00	
Danvers Lunatic Hospital Loan, ...	1,000 00	
Troy & Greenfield Railroad Loans, . . .	1,150 00	
Bounty Fund Loan, ...	3,787 50	
		$7,062 50